Core Federal Financial System
Software Qualification Test Plan

February 2003

Prepared by

Joint Financial Management Improvement Program

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Contents

TABLES

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Chapter 1
Introduction

The Joint Financial Management Improvement Program (JFMIP) works to ensure that financial management system (FMS) applications comply with published federal financial system requirements. JFMIP uses a formal qualification test to assess FMS application compliance.

This document provides instructions on how to execute the test. Related policies and procedures governing the test application process, scheduling, and certification are published in a separate policy document.[1]

TEST PLAN ORGANIZATION

The test plan includes the chapters and appendix reference materials shown in Table 1-1. This material communicates all data and steps that constitute the qualification test.

Table 1-1. Test Plan Organization

Chapter/appendix	Contents
Introduction	Chapter 1 provides general information about the test and related publications. Topics covered include test plan organization, test outcomes, participant responsibilities, testing facilities, operations support, computer-aided testing, and test version control.
Test Framework	Chapter 2 explains how the test is organized into phases, cycles, and individual test steps.
Testing Methods	Chapter 3 describes the approaches JFMIP uses to test types of outputs, including payment schedules, receivable management outputs, Intragovernmental Payment and Collection (IPAC) transaction files, financial statements, other external reports, FACTS bulk files, year-end closing, cost management outputs, and application program interface (API) processing.
Execution Guidelines	Chapter 4 provides test execution guidelines. Topics covered include test schedule, posting model, document and transaction reference numbers, standard cycle outputs, validation of expected results, test variances, activity logging, and work papers.
ITSA Organization and Funding	Appendix A describes the hypothetical Information Technology Services Agency (ITSA). It contains a series of organization charts with available funding resources.

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[1] Joint Financial Management Improvement Program, *Core Federal Financial System Software Qualification Testing Policy*, July 2002.

Table 1-1. Test Plan Organization (Continued)

Chapter/appendix	Contents
Setup Data	Appendix B lists key setup and other data needed to configure an FMS to take the test. Organization codes, agency location codes (ALCs), budget object codes (BOCs), and accounting classification codes are examples of the needed data.
Test Scripts	Appendix C introduces the test scripts.
Execution Road Maps	Appendix D provides information needed to understand how requirements and test steps are linked at the case, step, document, and transaction levels. This appendix also introduces the requirements trace matrix.
Cost Management Distributions	Appendix E details the model for applying overheads used in cost management test steps.
Index of Test Plan Materials	Appendix F lists all 2002 test materials published by JFMIP. The list organizes the items by type and location; it also indicates the file name and format of each item.
Abbreviations	Appendix G contains a list of abbreviations used in this document. A more complete qualification test program glossary can be found in JFMIP's *Test Policy and Procedures Manual*.
Test Outputs	Appendix H identifies test outputs the vendor will be required to produce over the course of the test.

TEST OUTCOMES

The test is designed to generate objective evidence that an FMS application can provide all functionality defined as mandatory in the core system requirements document.[2] Core FMS requirements address U.S. Standard General Ledger (U.S. SGL) posting rules, external reporting, electronic data file formats typically exchanged between an agency's financial office and the Department of the Treasury (payment schedules, FACTS submissions, Government On-Line Accounting Links System—GOALS—transactions), and technical operating standards.

The test is not designed to assess implementation suitability. The boards, commissions, agencies, and departments that might install a given FMS application differ dramatically in size, budgetary resources, and transaction volumes. These entities employ a range of internal business practices to meet their legislated missions. The scope of JFMIP's certification process does not include determining the effectiveness of a single FMS application in all potential operating environments.

The test does not address computing performance (user capacity, response time, transaction throughput). However, the test process allows JFMIP to gather descriptive design information. This information can help agencies better understand the relative strengths and weaknesses of commercial product offerings.

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[2] Joint Financial Management Improvement Program, *Core Financial System Requirements*, JFMIP-SR-02-01, November 2001.

PARTICIPANT RESPONSIBILITIES

Qualification testing is a complex process. In undertaking to test an FMS application, both JFMIP and the vendor will commit substantial staff resources. Treasury actively participates in the test as well. A successful outcome requires all participants to have a clear understanding of the respective roles.

JFMIP

JFMIP is responsible for establishing requirements, developing test cases, administering the test process, setting test policy, and issuing qualification certificates. A formal set of policies established by the JFMIP Steering Committee governs the test process. For individual test efforts, JFMIP will assign a test team. A typical team comprises three members, who may be government employees or contract support personnel. The government team is responsible for tasks listed in Table 1-2.

Table 1-2. JFMIP Responsibility Areas

Task	Description
1	Develop the test, including setup data, test cases, and expected results
2	Oversee test execution
3	Evaluate test results to determine a pass or fail rating for each test step and for the overall FMS application
4	Coordinate with the vendor's senior representative to resolve testing issues
5	Coordinate retests for eligible vendors (coordination includes scheduling the test and identifying test cases to be used and any changes in the setup data, if applicable)
6	Prepare descriptive materials to include in JFMIP's Knowledgebase

Vendor

The vendor is responsible for test setup and execution. The vendor has no restrictions in staffing the test, but is responsible for the tasks listed in Table 1-3.

Table 1-3. Vendor Responsibility Areas

Task	Description
1	Complete the test application
2	Designate a representative to oversee test operations and resolve technical and functional issues as they arise
3	Provide a test site, the FMS application (and all other software integral to the operation of the application), a computing platform, functional and operations support personnel, and workspace
4	Configure the application and preload setup data provided by JFMIP
5	Participate in a setup interview meeting and demonstrate selected core FMS capabilities
6	Enter transactions during the test
7	Produce reports and other required outputs in a timely, organized fashion
8	Coordinate retests of the application, if applicable
9	Maintain a complete copy of the tested environment for use in future incremental testing or JFMIP requests for information

Treasury

Treasury is responsible for validating the form and content of the various FMS application outputs listed in Table 1-4.

Table 1-4. Treasury-Validated Outputs

Task	Description
1	Payment schedules processing/validation
2	FACTS I and II bulk file submission processing/validation

At appropriate points during the test, JFMIP will collect and submit generated files to Treasury for their independent validation.

TESTING FACILITIES

All testing is performed at a vendor-provided site, using the vendor's servers, workstations, and application software. The test environment includes the host operating system and utilities, core FMS application, database, report writers, query tools, and other integrated software products used to meet core requirements. Access to these products must be strictly controlled during all phases of the test.

Before taking the test, the vendor must disclose all hardware and software products to be used. This is normally provided in the vendor's application to take

the test.[3] JFMIP requires online access to all application software used to meet tested requirements for the duration of the test.

The vendor is required to provide the test team with workspace, including access to a private conference room. This space should have adequate desk space for up to four people. The space must include at least one telephone, power, and network connectivity for tester laptops.

Network connectivity includes read-only access to the target application, mapped drives, database (e.g., Oracle Client, SQL+), Internet, and network printer. Team members will bring their own laptops equipped with standard 10-BaseT network interface cards, Windows 2000, Internet Explorer, Access, Word, and Excel. Connectivity will be established and tested in advance as part of the setup interview process.

OPERATIONS SUPPORT

The vendor is responsible for system operations during the test. Operations support includes bringing the system up and down, adjusting the system date, initiating batch processes, and taking full system backups at the completion of test phases.

The system date referred to in the previous paragraph is the date maintained by the host operating system and used by applications for date stamping and internal application date-based calculations. A description of how the application is designed to ensure posting date integrity should be provided as part of the setup interview.

Phase-end backups are required and will be used as official restart points if needed. Other full or partial backups can be taken at any point during the test at the vendor's option.

COMPUTER-AIDED TESTING

Vendors are encouraged to use automated testing technology to facilitate test execution. Testing technology includes transaction suspense files (batched input) and commercial computer-aided test tool (CATT) packages.

While the use of CATT software is strongly recommended, its specific use in executing qualification test steps is still subject to JFMIP approval. The vendor is required to disclose proposed testing tools during the setup interview.

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[3] Joint Financial Management Improvement Program, *Core Federal Financial System Software Qualification Test Application*, September 2002.

TEST VERSION CONTROL

Qualification test artifacts are subject to configuration management (version control). A draft qualification test (version 2.0) was issued by JFMIP for public comment in May 2002. Version 3.0 of the test was published in September. Version 3.1 was published in December. A superceding version of the test (3.2) is defined in this document and will be used for qualification testing starting in March 2003.

JFMIP reserves the right to change setup data, scripts, and expected results to correct errors or address other execution problems. In doing so, JFMIP may issue corrections, new releases, or new versions of this test plan depending on the extent of the incorporated changes.

Chapter 2
Test Framework

The test covers accounting activity that federal agencies may be required to handle over the course of a fiscal year, including system configuration, budgeting, spending, Treasury/Office of Management and Budget (OMB) reporting and year-end closing.

For execution control, test steps are grouped into six phases and 23 cycles, as depicted in Figure 2-1. We describe the phases, cycles, and basic types of test steps in the following sections.

Figure 2-1. Integrated Test Phases

Phase I

Set-up — Cycle 0

Phase II - 2001

October	November	December	January	February	March
Cycle 1	Cycle 2	Cycle 3	Cycle 4	Cycle 5	Cycle 6

Phase III - 2002

April	May	June
Cycle 7	Cycle 8	Cycle 9

Phase IV

July
Cycle 9.1

Phase V - 2002

July	August	September	October	October	October
			Pre-Closing	Reporting	Final Closing
Cycle 10	Cycle 11	Cycle 12	Cycle 14	Cycle 15	Cycle 16

Rollover

PhaseVI - 2002/2003

October	November	December	January	February	March
Cycle 13	Cycle 17	Cycle 18	Cycle 19	Cycle 20	Cycle 21

TEST PHASES

Test phases break the test into manageable units of work and enable the vendor, JFMIP, and Treasury to work independently, where possible, in executing test steps and validating expected results. For example, all Phase II transactions can be executed by the vendor without JFMIP being present. A more detailed description of each phase follows.

Phase I—Setup

Qualification test scenarios are based on the accounting needs of a fictitious agency called the Information the Technology Services Agency (ITSA). An organization description and funding information can be found in Appendix A, ITSA Organization and Funding.

To aid the vendor configuration process, JFMIP provides common FMS setup information and codes as shown in Figure 2-2. JFMIP provides operating assumptions to help guide the vendor in configuring a version of the FMS application for testing purposes. See Appendix B, Setup Data, for details.

Figure 2-2. Setup Data
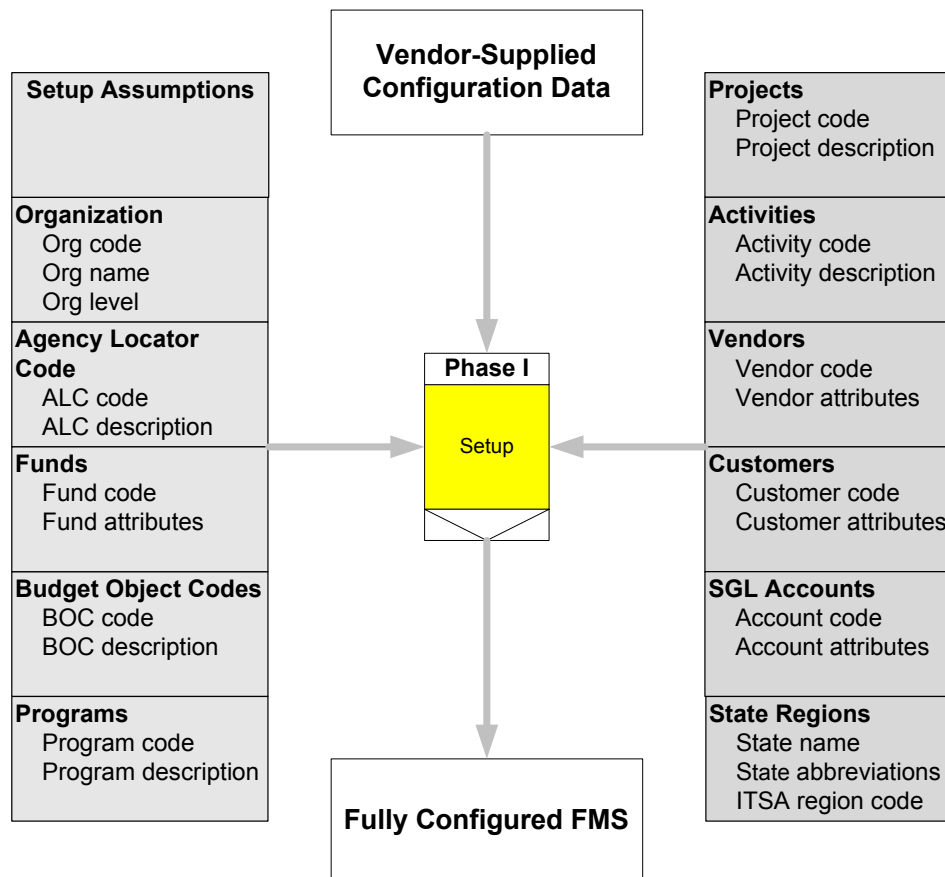
JFMIP recognizes that the setup information provided may be incomplete. The vendor is responsible for assessing the test scripts to determine the optimal configuration needed to process the indicated transactions and to produce the expected results.

OPENING BALANCES

Setup rules require that beginning balances with supporting document entries be established for the funds listed in Table 2-1 before initiating transactional testing.

Table 2-1. Funds with Opening Balances

Treasury account symbol	Purpose
TAS 06 97 0100	Establishes funding authority that will be cancelled during the test and the ability to test upward and downward adjustments of prior-year funds
TAS 06 01 0100	Establishes the ability to test upward and downward adjustments of prior-year funds
TAS 06 01/02 0101	Enables FACTS II edit testing (other FACTS edits are tested using different funds) and testing of upward and downward adjustments to multi-year funds

As part of Cycle 0, JFMIP provides detail transactions that support the needed beginning trial balances. Vendors can use alternative approaches to establishing these opening fund balances, provided the approach fully supports subsequent test steps that reference these funds.

TEST USER IDs

To test mandatory technical requirements for security and data access control, the vendor must establish and use the functional user groups and individual user IDs shown in Table 2-2.

Table 2-2. Required User IDs

Group	Access authority	User ID
Super user	Universal access (all modules, all data)	User1, User2
Purchasing user	Vendor, commitments, obligations receiving reports document entry	User3
Purchasing supervisor	Vendor, commitments, obligations, receiving reports document entry and approvals	User4
Payment user	Vendor and purchasing document access, invoices, and payment vouchers entry	User5
Payment certifier	Vendor and purchasing document access, invoices, and payment vouchers entry and approval	User6
Administration user	Query/reporting access to org code 11000-related data only	User7
Policy user	Query/reporting access to org code 12000-related data only	User8
Consulting user	Query/reporting access to org code 13000-related data only	User9
Credit services user	Query/reporting access to org code 14000-related data only	User10

For most test execution purposes, a super user ID (User1 or User2) can be used. For those steps designed to test data access authority, the vendor must use a specified ID.

The vendor can set up other user IDs as needed. The vendor must inform JFMIP what user ID is being employed by test case, however.

If the vendor elects to use a different user ID format than the one specified by JFMIP, the vendor must provide a crosswalk.

SETUP INTERVIEW

To begin the test, JFMIP will conduct a formal setup interview to validate the proposed test environment and technology to be employed by the vendor. Table 2-3 identifies the topics to be covered during the interview. Specific items to be addressed by JFMIP during the interview are defined using test scripts identified as Cycle 0 setup validation items.

Table 2-3. Setup Interview Subjects

Subject area	Description
Application software	JFMIP will confirm that the product versions identified in the application are installed and available for testing.
Technical design	The vendor will demonstrate how its FMS application meets all mandatory technical requirements. In addition, the vendor will identify all computing infrastructure needed to run the tested software products. In responding to technical design questions, the vendor is encouraged to provide manuals, diagrams, and other supporting documentation.
Required functionality	The vendor is required to demonstrate mandatory, non-accounting functionality. While these demonstrations may involve optional posting of accounting documents (e.g., to demonstrate how workflow functions), such documents are not intended to be part of the standard general ledger (SGL) effects that are subsequently validated as expected results by JFMIP. It is up to the vendor to provide a test bed that effectively isolates this activity.
Reporting	The vendor will provide an inventory and source of all tested reports.
Test execution readiness	JFMIP will confirm key table configuration settings, standard cycle output formats, and document number crosswalks. JFMIP will confirm authorized test participants and the vendor's proposed use of CATT software.
Cycle 0 transactions	JFMIP will validate opening balances and results of initial transactions.

Some technical product information can be obtained from the vendor's application and validated by telephone or e-mail in advance of the formal interview.

Phase II—Independent Transaction Processing

Phase II spans the first six accounting periods (October 2001 through March 2002). During this phase, the vendor is required to independently process a number of standard accounting documents (primarily initial funding and payables).

To complete this phase, a vendor executes the scripts, closes each covered accounting period, and generates and retains specified outputs for JFMIP validation.

Before starting the observed portion of the test, JFMIP will validate expected results from Phase II. Validation of Phase II may be done partially offsite at JFMIP using e-mailed output files. Any open items from this validation step must be completed as the first order of business once JFMIP comes on-site.

Phase III—Observed Transaction Processing

Phase III spans the next three accounting periods (April through June 2002). This phase allows testers to directly observe how an FMS application handles transactions.

During this phase, the vendor is responsible for entering online transactions in sequence according to the test scripts. JFMIP will allow the use of automated test tools to facilitate the entry process and will validate specified outputs concurrent with execution.

Phase IV—Reserved Transaction Processing

This phase is referred to as the audit phase. It allows JFMIP to submit previously undisclosed transactions. Audited activity will be limited to transactions similar to those previously submitted in test Phases II and III. JFMIP will provide these transactions at the start of Phase IV.

The reserved test phase includes API and automated reversal testing. To complete this test case, the vendor must demonstrate that all API transactions were entered, fully edited, and processed. The vendor must then restore the test environment to a pretest Phase IV state before proceeding to Phase V using the vendor's standard recovery process.

Phase V—Year-End Processing

Phase V includes activity for July 2002 through September 2002 plus three additional cycles set aside for closing (Cycles 14, 15, and 16). The transactions provided for the last three cycles of this phase cover year-end preclosing adjustments, reporting, and final closing.

Phase VI—Second Fiscal Year Processing

Phase VI spans six periods in the subsequent fiscal year (October 2002 through March 2003). This phase includes testing the ability of an FMS application to process transactions in a new fiscal year while the prior fiscal year remains open.

To accomplish concurrent fiscal year testing, the vendor is required to complete posting entries for the first 12 test cycles in the first fiscal year (October 2001 through September 2002). The vendor must then open up a new fiscal year and process all transactions defined as part of Cycle 13 (October 2002). The vendor must then go back to the prior fiscal year and complete the closing process (Cycles 14, 15 and 16).

TEST CYCLES

Phases are broken into cycles. Cycles equate to accounting periods. Cycles, however, are used by JFMIP to group/sequence steps. Table 2-4 defines the default dates used to develop the test by cycle.

Table 2-4. Standard Cycle Dates

Phase	Cycle	Cycle date range	Accounting period	Posting date	Effective date
I	0	9/30–10/1	0112, 0200	9/30/2001	9/30/2001
II	1	10/1–10/31	0201	10/2/2001	10/2/2001
	2	11/1–11/30	0202	11/30/01	11/30/01
	3	12/1–12/31	0203	12/31/2001	12/31/2001
	4	1/1–1/31	0204	1/31/2002	1/31/2002
	5	2/2–2/28	0205	2/28/2002	2/28/2002
	6	3/1–3/31	0206	3/31/2002	3/31/2002
III	7	4/1–4/30	0207	4/30/2002	4/30/2002
	8	5/1–5/31	0208	5/31/2002	5/31/2002
	9	6/1–6/30	0209	6/30/2002	6/30/2002
IV	9.1	7/1–7/31	0210	7/31/2002	7/31/2002
V	10	7/1–7/31	0210	7/31/2002	7/31/2002
	11	8/1–8/31	0211	8/31/2002	8/31/2002
	12	9/1–9/30	0212, 0300	9/30/2002	9/30/2002
	14	10/1–10/31	0213	10/14/2002	9/30/2002
	15	10/1–10/31	0213	10/15/2002	9/30/2002
	16	10/1–10/31	0214	10/16/2002	9/30/2002
VI	13[a]	10/1–10/31	0301	10/31/2002	10/2/2002
	17	11/1–11/30	0302	11/30/2002	11/30/2002
	18	12/1–12/31	0303	12/31/2002	12/31/2002
	19	1/1–1/31	0304	1/31/2003	1/31/2003
	20	2/1–2/28	0305	2/28/2003	2/28/2003
	21	3/1–3/30	0306	3/30/2003	3/31/2003

[a] Cycle 13 contains transactions that are part of the first accounting period in fiscal year 2 and is executed immediately after Cycle 12.

The heading "*posting date*" refers to the system date at the time a transaction is submitted.

The heading *effective date* refers to a document execution date (e.g., the calendar date (e.g., the date a purchase order was signed, invoice receipt date, bill date, etc.). The term *transaction date* where used in the 2000 core requirements document is synonymous the same as *effective date*.

Standard posting and effective dates for a test step will typically be set to the last date in the cycle being tested. For funding activity, the first of the cycle is generally used. Please note that, these date values may be changed on individual steps.

TEST STEPS

The basic unit of work is the test step. There are two basic types of steps defined in the test scripts—accounting and non-accounting. Regardless of how they are grouped for execution or validation purposes, the objective is to successfully execute all test steps in a prescribed sequence producing all expected results. Each test step cites a transaction posting date, accounting period, and effective date that must be used in completing that step. Other script-specified dates are used to precisely control when payments are to be made and bills are due or when other controlled events take place.

Accounting Steps

Individual test steps most often specify the entry of a single accounting document such as an obligation. As a rule, accounting steps are validated by confirming the expected SGL posting effects as reported on the trial balance, transaction register, document status, or funds status reports.

Non-Accounting Steps

A number of steps are classified as non-accounting, which means that they require the vendor to take an action that does *not* result in a change to a SGL or subsidiary ledger account.

Examples of test steps that are classified as non-accounting include entering data, initiating a batch process, demonstrating a system feature, providing a function description, producing a report, running a query, or producing an output file.

As a rule, non-accounting steps are validated by comparing the results of a step to a predetermined data value, report, or other output.

Chapter 3
Testing Methods

This chapter describes the various testing methods that JFMIP has incorporated to test data access controls, required system input, and system output processing. Those methods fall into the following areas:

◆ Payment schedules

◆ Receivable management output

◆ IPAC transaction files

◆ Financial statements

◆ Other external reports

◆ FACTS I and II bulk files

◆ Year-end closing

◆ Cost management

◆ API processing.

PAYMENT SCHEDULES

Payment file testing is to be performed using six schedule generation steps. Formats to be tested include ECS, CCD+, PPD+, Vendor Check, and CTX flat file, as shown in Table 3-1.

Table 3-1. Tested Payment Schedules

Report	Description	Cycle
1st schedule group	Bulk file transfer of check, CCD+, and PPD+ payments	5
2nd schedule group	ECS transmission of check and CCD+ payments	6
3rd schedule group	Bulk file transfer of check and CTX flat file payments	8
4th schedule group	ECS transmission of check, CCD+, and PPD+ payments	18
5th schedule group	ECS transmission of check, CCD+, and PPD+ payments (version of the fourth schedule group is rerun)	18
6th schedule group	ECS transmission of check format	19

Testing will not include CCD, PPD, or CTX X.12 820 formats. FMS applications are not required to include a Gateway product needed to generate X.12 transactions directly. FEDWIRE and 1166 payments are tested indirectly as manual payment items.

Concurrent with each payment schedule, the vendor must produce a hard-copy report reflecting the same information contained on the schedule submitted to Treasury.

The first three payment schedule groups will be transmitted to Treasury (Austin Finance Center) by JFMIP. The fourth, fifth, and sixth schedule groups will be validated by JFMIP only.

Treasury will assume that received schedules are certified for processing. Treasury will notify JFMIP of format/edit errors and return hard-copy test reports to JFMIP for inclusion in the test team's work papers.

Vendors are not required to use GOALS/CA$H-LINK to access payment confirmation information. Settlement date, check number, and trace number ranges are provided via the test step. Vendors are to supply other confirmation information required by their FMS.

RECEIVABLE MANAGEMENT OUTPUT

Receivables are established, aged, billed, and liquidated in Phases II and III. To show the expected results of this activity, the vendor is required to run a standard package of receivable management reports listed in Table 3-2. These reports are required at the end of every cycle in which receivable activity is processed.

Table 3-2. Receivable Management Reports

Report	Content	Cycle
Receivable aging	The target system must produce a monthly receivable aging report that tracks all outstanding receivable items.	6–9
Customer account statements	The target system must be able to produce a summary of billed and collected items for a designated customer and time frame.	4–6, 12, 20
Bills	The system should automatically generate bills based on agency-entered reimbursable activity.	4–9
Delinquent debt cross-servicing file	The vendor is required to produce a delinquent debt cross-servicing file in accordance with Treasury standards published at http://www.fms.treas.gov/debt/dmxguide7.pdf. Private debt collection services use a variety of file formats and are not considered testable based on JFMIP published requirement standards. The delinquent debt cross-servicing file will be subject to manual format and content testing by JFMIP.	11

IPAC TRANSACTION FILES

JFMIP has elected to test the new IPAC format in place of online payments and collections (OPAC). Table 3-3 lists the IPAC files incorporated into the test.

Table 3-3. IPAC Bulk Files

File	Description	Cycle
Upload	For receivable management testing, JFMIP requires the subject product to liquidate several open federal receivable items and to automatically generate an IPAC file containing formatted collection transactions to initiate the funds transfer.	4
Download	For payable management testing, JFMIP requires the vendor to manually enter several IPAC payment transactions originated by another agency collecting against ITSA's ALC.	5

FINANCIAL STATEMENTS

The vendor is required to produce two sets of financial statements - annual stand-alone financial statements for the fiscal year ending September 30, 2002, and interim comparative financial statements for the quarters ending December 31, 2001, and December 31, 2002.

The financial statements must be presented on a consolidated basis, net of any intra-entity transactions, with the exception of the Statement of Budgetary Resources, which is presented on a combined basis, reflecting each budget account separately.

The statements must follow the prescribed form and content of OMB Bulletin 01-09. Table 3-4 contains a brief description of each tested report.

Table 3-4. Tested Financial Statements

Report	Description	Cycle
Consolidated Balance Sheet	The Balance Sheet presents, as of a specific time, the assets, liabilities, and net position of the entity.	3, 14 18
Consolidated Statement of Net Cost (by Bureau)	The Statement of Net Cost shows the components of the gross cost incurred by the reporting entity less any exchange revenue earned from its activities. The statement classifies cost and revenue information by major program.	3, 14, 18
Combined Statement of Budgetary Resources	The Statement of Budgetary Resources presents the total budgetary resources available to the reporting entity, the status of budgetary resources at the end of the period, and the relationship between obligations incurred and outlays during the reporting period. The statement is presented on a combined basis.	3, 14, 18

Table 3-4. Tested Financial Statements (Continued)

Report	Description	Cycle
Consolidated Statement of Changes in Net Position	The Statement of Changes in Net Position reports the change in net position during the reporting period. The statement displays the two components of net position—Cumulative Results of Operations and Unexpended Appropriations—in separate columns. The Statement of Changes in Net Position will be required only for the fiscal year ending September 30, 2002.	14
Consolidated Statement of Financing	The Statement of Financing is the bridge between an entity's budgetary and proprietary accounting. The statement of financing shows the relationship between net obligations derived from an entity's budgetary accounts and net cost of operations derived from the entity's proprietary accounts. The Statement of Financing will be required only for the fiscal year ending September 30, 2002.	14

The reporting entity for the consolidated financial statements is the "agency," which includes all ITSA organizations.

The following funds are to be excluded from ITSA's financial statements: 0103, 0105, 3100, and 3875.

In addition to the agency-wide consolidated statements, the vendor will be required to prepare the same set of financial statements with the reporting entity designated as a specific fund within ITSA.

OTHER EXTERNAL REPORTS

The vendor is required to generate other external reports during the test. Table 3-5 lists them.

Table 3-5. Other External Reports

Report	Description	Cycle
SF 132	Vendors are required to produce data to be used in preparing an SF 132 (Apportionment and Reapportionment Schedule) at the beginning of FY 2002 and a reapportionment schedule later in that fiscal year. An example is provided in the test materials.	1, 3
SF 133	The SF 133 is still required by OMB for some funds and by some agency staff for internal reporting purposes. JFMIP still tests it.	6

Table 3-5. Other External Reports (Continued)

Report	Description	Cycle
SF 224	SF 224 testing will be done in Cycle 5 for two ALCs (06180701 and 06180024) and in Cycle 19 for ALC 06180701 only. This form contains information on cash collections and disbursements recorded in the target system for tested periods. The vendor is required to generate an electronic and hard copy version of the SF 224. JFMIP will e-mail the generated file to Treasury for independent format validation. Test results from Treasury will be included in the test team's work papers.	5, 19
Operating plan	Vendors are required to produce an initial operating plan, then report actual obligations against the plan twice: at the end of the first month and at the end of the first quarter, FY 2003. Formats and expected results are provided.	13, 17, 19
IRS 1099	The vendor is required to produce 1099-C and 1099-MISC forms for 1099 flagged vendors at the end of calendar year 2001. FMS applications must generate both hard copy and electronic versions of the forms. JFMIP will confirm that the electronic file was produced and manually validate the hard-copy output.	19

FACTS I AND II BULK FILES

The FMS application must be able to apply FACTS edits and generate correctly formatted bulk files, listed in Table 3-6.

Table 3-6. Tested FACTS Files

File	Description	Cycle
FACTS I	The FMS application must generate the annual bulk file formatted for submission to Treasury via the FACTS I Internet application on GOALS II. The required file must be generated at the Treasury appropriation/ fund group level using proprietary U.S. SGL accounts.	14
FACTS II	The system needs to perform FACTS II edits at the end of the first quarter and generate a FACTS II bulk file at year-end. This annual version will be submitted to Treasury for independent validation.	3, 14

Attributes needed for FACTS testing are specified in setup data by U.S. SGL account or fund. Transaction-based attributes are specified as data inputs as needed.[4] Attributes may be associated with an internal fund so all transactions recorded in that fund are assigned an attribute value, rather than entering attribute values as part of each transaction.

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[4] U.S. SGL attributes required for FACTS I and II reporting are defined by T/L S2-02-03.

The system must maintain "beginning of year" account balances and report beginning balances as part of the FACTS bulk file reporting process.

FACTS files must be fully edited by the FMS application. JFMIP will send the final version to Treasury for independent format and content validation.

JFMIP provides example FACTS adjusted trial balances for bulk files that are sent to Treasury.

YEAR-END CLOSING

In general, the vendor is to complete Cycles 1–12 (year 1), roll forward to the next fiscal year, process all Cycle 13 steps (the first accounting period in year 2), and then close year 1. Table 3-7 contains a more detailed description of the JFMIP planned closing process. This process is scheduled to be completed by the end of October of the following fiscal year (year 2)—within 4 weeks after the end of fiscal year 1.

Table 3-7. Year-End Closing Sequence

Step	Process description
1	The ending balances as of the end of Cycle 12 are moved forward or otherwise made available (in an automated manner) for recording activity and continuing the processing (in accounting year 2003) of the underlying transactions recorded in FY 2002 or earlier. This process occurs in October 2002 (FY 2003) and tests the software's ability to simultaneously record transactions for the current year while the prior year (accounting period) is still open.
2	A automated processes to record "preclosing" adjusting entries at the accounting classification level are tested in preliminary and final modes.
	Anticipated" type balances (e.g., 4210) are automatically reversed out for all types of funds.
	Canceling an expired fund is tested.
3	External reporting is tested, which includes producing consolidated financial statements in formats required by OMB Bulletin 01-09 (at various reporting entity levels), and FACTS I and II reporting capability is tested, which includes generating bulk files for FACTS I and II and performing related validation edits.

Table 3-7. Year-End Closing Sequence (Contnued)

Step	Process description
4	Automated closing entries are executed in a "preliminary" closing mode. In the preliminary mode, the entries defined for the year-end closing process are executed:
	▪ The reclassification of funding from current to expired and from available to unavailable occurs at the lowest level for which funds were allotted. In other words, if funds were allotted to organization 13210, any unobligated expiring authority should not roll up to organization 13200 or 13000.
	▪ Summary balances as recorded in the general ledger maintain attribute-level information. Therefore, multiple closing entries will be needed to close nominal ledger accounts whenever the attribute values vary.[a]
	▪ For no-year and multi-year funds, unexpended funds do not remain available for allotment (except for funds designated as not subject to apportionment, e.g., 06 X 8105). Recording a new apportionment of the funds is required in the following fiscal year. Funds not subject to apportionment may remain in account 4620 at year-end.
5	All of the entries recorded in the preliminary mode are cleared, and the applicable accounting period is refreshed.
6	The automated closing process is rerun in "final" mode. As part of the automated closing process, the nominal general ledger account balances are closed out (reduced to a zero balance) at the organization, program, project, and U.S. SGL attribute level.
7	The general ledger balances that result from running the closing process are used to establish the beginning balances for the new fiscal year.

[a] For example, U.S. SGL account 4881 requires reporting values for apportionment category, Category B code and related program name, and reimbursable versus direct attributes. Unless all the transactions recorded in the general ledger under account 4881 have all of the same values for the attributes listed above, more than one entry will be required to close account 4881. Further, the same statement is true for organization, program, and project.

COST MANAGEMENT

Appendix E, Cost Management Distributions, contains the cost allocation model for distributing costs within ITSA. JFMIP will determine whether a vendor has successfully implemented the model by verifying reports from the vendor system against master copies. Due to the complex nature of cost management, and the fact that different systems can achieve compliance using different approaches, the methods and posting model used in implementing the cost model are at the discretion of the vendor, as long as no other testing provisions are violated.

Systems will be required to report the *full cost* of three types of cost objects: organizations, projects, and activities (Government Performance and Results Act—GPRA—goals). Full cost is defined as direct costs attributed to the cost object and applicable overhead applied from other cost objects.

To test this capability, JFMIP set up three test cases. The first establishes some specific expense items for later distribution. The second case requires the vendor

to distribute expenses to specified cost objects and generate specified cost reports at the end of the second quarter. The third case does the same for a set of cost objects after the fiscal year close. Table 3-8 lists the cost management reports.

Table 3-8. Cost Management Reports

Report	Description	Cycle
1	Revenue and expense reports for organizations 13100, 13210, and 13223	7
2	Revenue and expense reports for project PA01	14
3	Revenue and expense reports for FS01 and PA01 presented together	14
4	Fee justification report for project PA01	14
5	Revenue and expense report for FS01 by period and year to date	14
6	Revenue and expense report for activities A1 and A2 (GPRA goals 1 and 2)	14
7	Revenue and expense report for activities A1 and A2 (GPRA goals 1 and 2) after reallocation of overheads	14

Details of the required cost distributions are in Appendix E, Cost Management Distributions. The location of example cost management distribution reports can be found in Appendix F, Index of Test Plan Materials.

API PROCESSING

For API testing, the vendor must be able to load, edit, and process a series of representative payable, receivable, collections, and other general posting documents into the core SGL. The objective of this test case is to determine the ability of an FMS application to process accounting activity that a typical interfaced system (procurement, travel, lockbox, payroll) might generate.

The API test cases are based on a batch interface feeding into a single system entry point. Tested systems can meet API requirements using an online model or multiple system entry points (e.g., by module).

API testing requires the vendor to build three transaction input files from scripted data. JFMIP does not provide this file in electronic form. These files must then be processed using a standard transaction processing mechanism as shown in Figure 3-1.

Figure 3-1. API File Testing
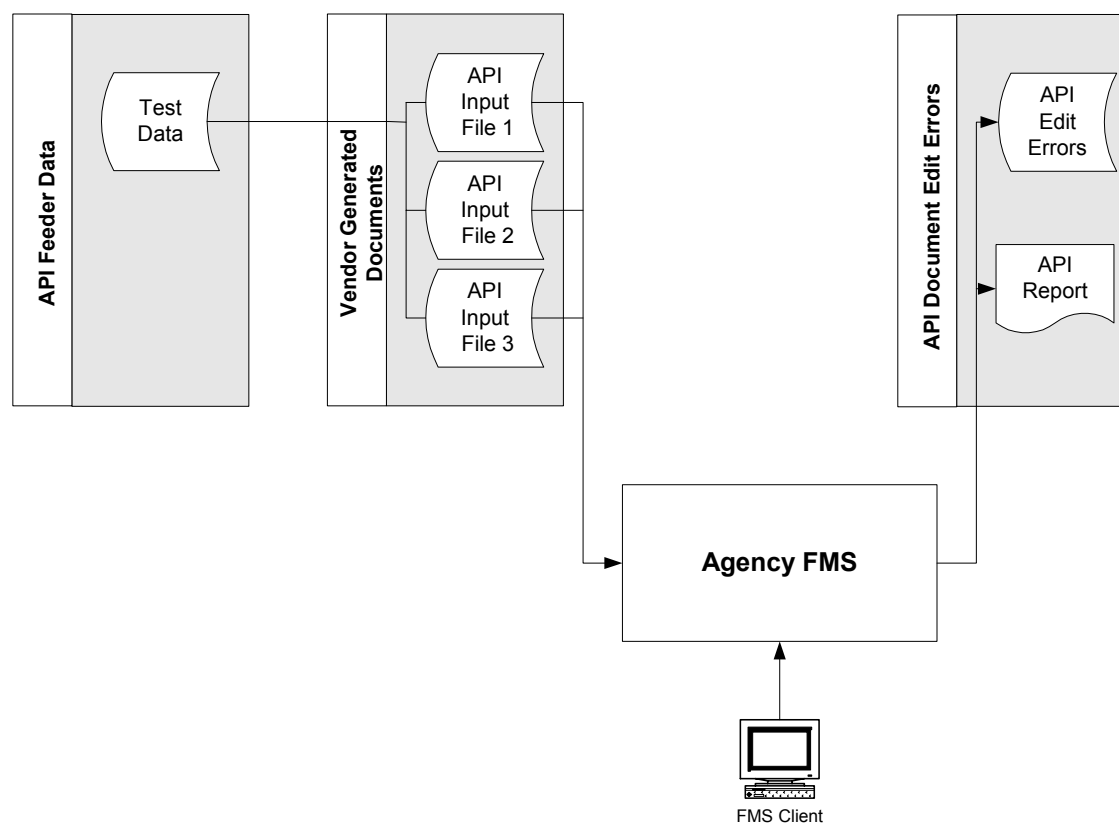
API testing includes demonstration of the ability to suspend and correct transactions online and resubmit documents that fail standard edits. In addition, for each edit error, the FMS application must be able to generate a vendor-specified error file. At a minimum, these notices need to identify the record in error, the submission batch, processing date and time, rejected data items, submitted values, and error codes and descriptions.

The script data provided for this purpose may be incomplete for processing by a specific FMS application. Vendors are responsible for providing all elements needed to complete their respective standard formats.

Chapter 4
Test Execution Guidelines

This chapter provides general guidelines for the vendor to follow in executing the test scripts. Guideline topics are as follows:

◆ Test schedule

◆ Posting model

◆ Document/transaction reference numbers

◆ Standard cycle reports

◆ Validation of expected results

◆ Test variances

◆ Activity Logging

◆ Work papers.

TEST SCHEDULE

By JFMIP policy, the vendor is allowed up to 10 business days, from 8:00 a.m. to 5:00 p.m., to complete all observed testing (Phases III through VI). Vendors that can provide automated test tools to facilitate transaction entry could expect to complete the test in less time. Table 4-1 shows a general test execution plan.

Table 4-1. Test Schedule

Test day	Types of activities performed
Setup and unobserved processing	Vendor configures the subject FMS application and computing environment.
	Vendor demonstrates readiness to initiate test transaction processing.
	Vendor automatically loads and processes initial transactions associated with Phase II of the test.
	JFMIP validates that the independent transactions were processed correctly.
1–4	Vendor processes transactions slated for Phase III covering funding modifications, procurement, payments, receipts, and cash activity.
	Vendor produces payment files, the 224, receipt management reports, and a quarter-end FACTS II file.
5	Vendor loads and processes transactions slated for Phase IV.
	Vendor loads API transaction files.
	Vendor processes new JFMIP-provided transactions.
	Vendor restores system to a pre-Phase IV state.
6	Vendor performs fiscal year rollover.
	Vendor posts transactions incorporated into Phase V, which include pre-closing adjustments, year-end reporting, and closing entries.
	Vendor generates final year-end reports: FACTS I and II, financial statements, and SF 133.
7	Vendor loads transactions slated for Phase VI.
	Vendor generates 1099 forms and cost management reports.
8–10	Vendor downloads system access log file.
	Vendor participates in a test debrief session.
	JFMIP assembles test work papers.
Post test step execution	JFMIP evaluates expected results and other file processing data received from Treasury.
	JFMIP conducts an exit interview.
	Vendor and JFMIP coordinate retesting (if needed).
	JFMIP issues qualification certificates.

The 80-hour test window for observed testing by JFMIP does not include the time a vendor needs to establish the test environment and process routine funding transactions (Phases I and II) and the time JFMIP needs to fully assess test results. The vendor may perform other processing needed to accommodate CATT software or system administration (e.g., backups) outside the normal business day at the discretion of JFMIP.

JFMIP will not extend the test window to compensate for network crashes or other hardware problems. However, if a delay is caused by events outside the control of the vendor (e.g., a major power failure), JFMIP can reschedule the test partially or in its entirety.

POSTING MODEL

General ledger entries were based on the U.S. SGL (T/L S2-02-02, dated June 2002, Section III, Account Transaction Listing). U.S. SGL transaction codes are cited in the test scripts. Exceptions to this policy are explicitly indicated by test step.

JFMIP recognizes there are often multiple ways to record the same accounting event in an agency accounting system. Compound entries, however, are generally not proscribed. Table 4-2 contains other posting model notes.

Table 4-2. Posting Model Notes

Functional area	Description
Funding	The funding model records entries to the lowest level of funds control specified in the test script by reversing any higher level funding and reestablishing funds (including fund balance with Treasury) at the lower level. For example, if an appropriation and apportionment are recorded to organization code 10000 (agency level) and an allotment is made to a bureau (e.g., organization code 12000), an amount equal to the portion being allotted is completely reversed (including the apportionment and appropriation entries) from organization 10000, and the appropriation and apportionment is reestablished in organization 12000 and the allotment is recorded. This model facilitates complete external and internal reporting at the lowest level of funding (organization, program, project).
Invoices	The general ledger postings associated with invoice test steps can vary. In test cases where the receipt and acceptance of goods or services occurs before the invoice receipt (three-way match), the account payable is recorded upon receipt and acceptance. Therefore, no general ledger postings are made when the invoice is recorded. In test cases where the receipt and acceptance of goods or services occurs upon the recording of an approved invoice (two-way match), the account payable is recorded at that time.

DOCUMENT AND TRANSACTION REFERENCE NUMBERS

JFMIP specifies a unique document number for every step in the test. This number is considered to be a key test control variable. Document numbers are used for the following test purposes:

◆ Enabling testers to identify documents of interest in the tested system

◆ Chaining processing activity back to an "original" document

◆ Reporting on SGL entries by transaction, source document or step

◆ SGL postings validation against expected results.

In taking the test, vendors must be able to identify SGL entries by transaction, group transactions by document, and associate documents with an originating test step. The JFMIP document number and a derivation of this number referred to as a transaction reference can be used for these purposes.

Document Numbers

Document IDs have three components:

- ◆ Test case ID

- ◆ Activity type

- ◆ Sequence number.

For example, document number PE9CM1 is associated with a payment execution test case (PE9), is a commitment (CM) activity, and is the first commitment document processed within the case (1). In cases where a step processes a previously suspended document, the document number will remain the same from step to step. If steps add or modify a document, a new number is provided.

JFMIP assigns new document numbers to modified documents for internal reporting and validation purposes. However, vendors do not need to assign new document numbers to these test steps. The number of the original document being modified may be used, provided the vendor tracks all changes to the original document.

Document numbers ending in sequence numbers of "0" or "1" are assigned to test steps that require the running of reports or queries, or other actions that do not involve general ledger postings.

Transaction Reference Numbers

Transaction references are unique IDs assigned to an SGL transaction that results from processing a given step/document. Since more than one transaction may be specified, JFMIP provides a unique reference for each. JFMIP transaction references have two components: associated document ID and sequence number. For example, transaction reference number PE9CM1.1 is the first transaction associated with processing document PE9CM1.

Document and Transaction Reference Cross-Walks

The vendor is required to use JFMIP-supplied numbers to automatically identify documents and associated transactions in the tested FMS. If a package does not support externally defined document numbers, the vendor must provide a cross-walk that maps system-generated document and transaction records back to an originating test step using the JFMIP document number for reference.

In building this crosswalk, the ".x" suffixes used on the test scripts to separately identify multiple transactions associated with a single document may be ignored, as long as the SGL activity can be mapped back to an originating test step and the vendor can group SGL activity using an internal transaction ID.

A crosswalk method must be provided before the test starts (see the section on the setup interview in Chapter 2). Table 4-3 shows the spreadsheet format that should be produced by the method.

Table 4-3. Document Cross-Walk Data

Format	Column	Comments
Text	Test Cycle	
Text	Step	
Text	JFMIP Document Number	
Text	Vendor Document Number	

The process of generating this spreadsheet may require the vendor to crosswalk multiple documents, transactions or SGL entries back to a single JFMIP-specified document number or step. Current crosswalk data must be provided at the close of each cycle along with other required standard cycle outputs.

STANDARD CYCLE OUTPUTS

The vendor is required to produce a series of standard outputs (reports and spreadsheets) at the close of every accounting period during the test. These outputs will be used to validate posting results including SGL account, fund, and document balances. Table 4-4 shows the required standard cycle output formats.

Table 4-4. Standard Cycle Outputs

Output	Requirement reference	Hard copy	Spreadsheet
Summary Trial Balance	RC-03	Yes	Yes
Detail FACTS I Trial Balance–Baseline	RC-04	Yes	Yes
Detail FACTS II Trial Balance	RC-04	Yes	Yes
Funds Availability	RC-02	Yes	Yes
Document Status Report	NA	No	Yes
Transaction Register	RC-05	Yes	Yes

In cases where a requirement is cited in the above table, that report must be included with the baseline product offered to agencies as a standard report. The vendor is not required to provide the spreadsheet versions. Example hard-copy

versions of these reports are provided in the published test materials. Required spreadsheet formats follow.

Summary Trial Balance

This report provides period-end SGL account balances, by standard accounting classification elements. Table 4-5 shows the standard trial balance data that should appear on the corresponding spreadsheet.

Table 4-5. Standard Trial Balance Data

Format	Column	Comments
Text	Test Cycle	Reference
Text[a]	Accounting Period	Reference
Text	TAS	Reference
Text	Fiscal Year (fund)	Key
Text	Fund Code	Key
Text	Org Code	Key
Text	Program Code	Key
Text	Project Code	Key
Text	Budget Object Class	Key
Text	SGL Account	Key
Number	Beginning Balance	Verified
Number	Debit Amt Current Period	Verified
Number	Credit Amt Current Period	Verified
Number	Ending Balance	Verified

[a] To ensure proper report sort, accounting period must be provided in the format of yymm.

Detail FACTS I Trial Balance

This report shows period-end SGL account balances by standard accounting classification elements and associated FACTS I attributes. Table 4-6 shows the detail trial balance data that should appear on the corresponding spreadsheet.

Table 4-6. Detail Trial Balance Data

Format	Column	Comments
Text	Test Cycle	Reference
Text[a]	Accounting Period	Reference
Text	TAS	Reference
Text	Fiscal Year (fund)	Key
Text	Fund Code	Key
Text	Org Code	Key
Text	Program Code	Key
Text	Project Code	Key
Text	Budget Object Class	Key
Text	SGL Account	Key
	FACTS I Attributes	
Text	Federal/Non-Federal (FNF)	Key
Text	Trading Partner Code (TPC)	Key
Text	Exchange/Non-Exchange (ENE)	Key
Text	Budget Sub-Function (BSF)	Key
Text	Custodial/Non-Custodial (CNC)	Key
Number	Beginning Balance	Verified
Number	Debit Amt Current Period	Verified
Number	Credit Amt Current Period	Verified
Number	Ending Balance	Verified

[a] To ensure proper report sort, accounting period must be provided in the format of yymm.

Detail FACTS II Trial Balance

This report shows period-end SGL account balances by standard accounting classification elements and associated FACTS II attributes. Table 4-7 shows the detail trial balance data that should appear on the corresponding spreadsheet.

Table 4-7. Detail Trial Balance Data

Format	Column	Comments
Text	Test Cycle	Reference
Text[a]	Accounting Period	Reference
Text	TAS	Reference
Text	Fiscal Year (fund)	Key
Text	Fund Code	Key
Text	Org Code	Key
Text	Program Code	Key
Text	Project Code	Key
Text	Budget Object Class	Key
Text	SGL Account	Key
	FACTS II Attributes	
Text	Authority Type (AUT)	Key
Text	Definite/Indefinite (DEF)	Key
Text	Pub Law (PL)	Key
Text	Apportionment Category (CAT)	Key
Text	Category B Sub-Code (CBS)	Key
Text	Category B Text (CBT)	Key
Text	Reimbursable Flag (RIF)	Key
Text	Available Time (AVT)	Key
Text	Trans Partner (TRP)	Key
Text	Borrowing Source (BOR)	Key
Text	BEA Cat (BEA)	Key
Text	Year of Budget Authority (YRB)	Key
Text	Direct Transfer Agency (TAG)	Key
Text	Direct Transfer Account (TAC)	Key
Text	Advance Flag (ADF)	Key
Text	Function (FUN)	Key
Text	Cohort Year CYR)	Key
Number	Beginning Balance	Verify
Number	Debit Amt Current Period	Verify
Number	Credit Amt Current Period	Verify
Number	Ending Balance	Verify

[a] To ensure proper report sort, accounting period must be provided in the format of yymm.

Funds Availability

This report provides fund balances by TAS, fund, org, program, and project classifications. Table 4-8 shows the funds availability data that should appear on the corresponding spreadsheet.

Table 4-8. Funds Availability Data

Format	Column	Comments
Text NN	Test Cycle	Reference
Text[a]	Accounting Period	Reference
Text	TAS	Reference
Text	Fiscal Year (fund)	Key
Text	Fund Code	Key
Text	Org Code	Key
Text	Program Code	Key
Text	Project Code	Key
Number	Total Authority Brought Forward (4139, 4149, 4201)	Verify
Number	Total Appropriated for the Budget Fiscal Year (4116, 4117, 4119, 4170)	Verify
Number	Total Contract Authority (4032, 4034, 4131, 4142, 4175)	Verify
Number	Estimated Reimbursements (4210)	Verify
Number	Unfilled Customer Orders (4221, 4222)	Verify
Number	Total Borrowing Authority—Realized (4141, 4142, 4143, 4145)	Verify
Number	Total Borrowing Authority—Unrealized (4042, 4044)	Verify
Number	Total Spending Authority from Offsetting Collections—Estimated (4060, 4070)	Verify
Number	Total Spending Authority from Offsetting Collections—Actual (4251, 4252, 4260, 4266)	Verify
Number	Total Authority Not Available for Apportionment (4350, 4391, 4392, 4393, 4394, 4395, 4396, 4397, 4398)	Verify
Number	Total Apportionments Not Available for Allotment (4590)	Verify
Number	Total Allotments Not Available for Comm/Obl (4630)	Verify
Number	Total Not Yet Apportioned (4450, 4420, 4430)	Verify
Number	Total Apportioned (4510, 4610, 4620, 4650, 4700, 48XX, 49XX)	Verify
Number	Total Allotted (4610, 4650, 4620, 4700, 48XX, 49XX)	Verify
Number	Total Allowances	Verify
Number	Total Amount of Commitments Unobligated (4700)	Verify
Number	Total Obligations—Paid (4802, 4872, 4882)	Verify
Number	Total Obligations—Unpaid (4801, 4871, 4881)	Verify
Number	Total Expenditures—Paid (4902, 4972, 4982)	Verify
Number	Total Expenditures—Unpaid (4901, 4971, 4981)	Verify
Number	Total Spending Activity (4700, 48XX, 49XX)	Verify
Number	Balance of Apportionments Available for Allotment (4510)	Verify
Number	Balance of Allotments Available for Commitment (4610, 4620, 4650)	Verify
Number	Balance of Allotments/Commitments Available for Obligation (4610, 4620, 4650, 4700)	Verify

[a] To ensure proper report sort, accounting period must be provided in the format of yymm.

Document Status

This report shows cumulative document balances for the following document types only:

◆ Commitments

◆ Obligations

◆ Accruals (for receipt of goods and services)

◆ Payments

◆ Advances

◆ Receivables.

Table 4-9 shows the document status data that should appear on the corresponding spreadsheet.

Table 4-9. Document Status Data

Format	Column	Comments
Text	Test Cycle	Reference
Text[a]	Accounting Period	Reference
Text	TAS	Reference
Text	Document Type	Reference
Text	Document Number	Key
Number	Starting Balance	Verify
Number	Increases	Verify
Number	Decreases	Verify
Number	Liquidations	Verify
Number	Ending Balance	Verify

[a] To ensure proper report sort, accounting period must be provided in the format of yymm.

Transaction Register

This report contains transaction details sorted by fiscal year, TAS, internal fund, org program, project, and transaction reference (document ID). Table 4-10 shows the transaction register data that should appear on the corresponding spreadsheet.

Table 4-10. Transaction Register Data

Format	Column	Comments
Text	Test Cycle	Reference
Text[a]	Accounting Period	Reference
Text	TAS	Reference
Date[b]	Posting Date	Reference
Date[b]	Effective Date	Reference
Text	Transaction Code	Reference
Text	Original Document Number.(source document reference)	Reference
Text	Unique Transaction Posting ID (vendor-defined value)	Reference
Text	Transaction Reference (JFMIP assigned)	Key
Text	Fiscal Year (fund)	Key
Text	Fund Code	Key
Text	Org Code	Key
Text	Program Code	Key
Text	Project Code	Key
Text	Unfunded Project Code (optional)	Key
Text	Budget Object Code	Key
Text	Debit Account	Key
Number	Debit Amount	Verify
Text	Credit Account	Key
Number	Credit Amount	Verify
	FACTS I Attributes	
Text	Federal/Non-Federal (FNF)	Verify
Text	Trading Partner Code (TPC)	Verify (2-digits only)
Text	Exchange/Non-Exchange (ENE)	Verify
Text	Budget Sub-Function (BSF)	Verify
Text	Custodial/Non-Custodial (CNC)	Verify
	FACTS II Attributes	
Text	Authority Type (AUT)	Verify
Text	Definite/Indefinite (DEF)	Verify
Text	Pub Law (PL)	Verify
Text	Apportionment Category (CAT)	Verify
Text	Category B Sub-Code (CBS)	Verify
Text	Category B Text (CBT)	Verify
Text	Reimbursable Flag (RIF)	Verify
Text	Available Time (AVT)	Verify
Text	Trans Partner TRP	Verify
Text	Borrowing Source (BOR)	Verify

Table 4-10. Transaction Register Data (Continued)

Format	Column	Comments
Text	BEA Cat (BEA)	Verify
Text	Year of Budget Authority (YRB)	Verify
Text	Direct Transfer Agency (TAG)	Verify
Text	Direct Transfer Account (TAC)	Verify
Text	Advance Flag (ADF)	Verify
Text	Function (FUN)	Verify
Text	Cohort Year CYR)	Verify

[a] To ensure proper report sort, accounting period must be provided in the format of yymm.

[b] To ensure proper report sort, the date must be provided in the format of mm/dd/yyyy.

Standard Output Processing

The spreadsheets defined in this section will be automatically validated. Columns identified as "Key" will be used to match vendor-reported data and JFMIP reference data. JFMIP will check the contents of every column marked "Verify" and report differences.

In the process, unmatched records will be identified (i.e., JFMIP records that are not in the vendor data based on the indicated common key values). A second lookup process will be used to report vendor records not present in JFMIP's spreadsheet.

For the transaction register spreadsheet only, JFMIP will compare net posting effects, by document/step, against JFMIP's expected results. Net posting effects include total net change by posted account, the number of transactions posted per document/step and number of debit or credit entries per transaction.

Hard-copy versions of thee reports will be used for research during the test as needed. All standard outputs for all cycles will become part of the test work paper archive at the close of the test.

Vendors are encouraged to submit test spreadsheets in advance of the test setup interview.

VALIDATION OF EXPECTED RESULTS

Test results are verified by phase, cycle, or step. For example, JFMIP validates all setup steps during the setup interview. Initial funding steps are collectively validated at the close of Phase I. Most test steps are verified individually in the remaining cycles.

JFMIP will generally make a pass/fail determination based on the comparison of system outputs against expected results. Expected results most often are U.S. SGL posting effects. Expected results include the generation of an output item (report, query result, data file), processing of a specified input item (IPAC file), or demonstration of a required system function.

JFMIP will advise the vendor in cases where test steps do not produce the expected results based on its initial review of test outputs. In all cases, test results are subject to a post execution evaluation phase. The *official* test step pass/fail determination is based on that final evaluation.

In cases where a failure is due to a data entry error, agreed-upon execution variances, or other minor operating problem, JFMIP may require the vendor to reprocess specified steps, cycles, or phases using corrected data; to enter adjusting entries; or to carry transaction errors forward using a reconciling item spreadsheet.

The vendor should advise JFMIP of any nonconforming result that cannot be immediately corrected. JFMIP will attempt to continue the test, if possible, and allow the vendor to correct the result later subject to the policy governing retesting.

TEST VARIANCES

Test scripts are designed to produce exact SGL posting results. To maintain the integrity of the test process and ensure that the expected results are achieved, the vendor is not allowed to combine, separate, resequence, skip, or modify individual test steps, posting effects, or other expected results without prior consent.

If a tested FMS cannot process a step as specified, the vendor must request a variance. Variance requests identify the affected steps, the execution problem, and proposed alternative.

A single request can cover multiple steps, if the execution problem is exactly repeated. In this case, the vendor would make a single variance request but is obligated to itemize all steps where the variance is to apply. Table 4-11 contains types of variances and guidelines for how JFMIP will view the proposed variances.

Table 4-11. Variance Categories

Type of variance	Guideline
Setup. Setup variances can occur when the vendor uses different configuration or assumption data than what were provided in the test plan.	Minor setup differences that can be directly cross-walked to expected results are generally allowed. The use of account code suffixes to establish sub accounts would be considered acceptable variance provided these sub accounts roll up as intended and are not used for other unexpected posting results. Wholesale substitutions of specified fund codes, BOCs, SGL accounts, programs, and projects are not permitted.
Posting. A posting variance can occur when a subject package is designed to post transactions in a manner different from the posting model specified by JFMIP. Note: the test rules governing the use of alternate document numbers to reference SGL posting results are not considered a variance.	If the FMS can be configured to use the prescribed posting rules, JFMIP expects it to be tested that way (without a variance). An alternative-posting model may be allowed, if the net effect of the alternative model matches the specified result. The use of journal vouchers to accomplish posting results is prohibited unless specifically cited as being allowed in a given test step.
Execution. A step execution variance can occur in cases where a tested package completes a test step using multiple separately initiated documents or batch processes.	Execution variances may be acceptable if their initiation is automatic or system controlled, they achieve the expected results, and do not cause a misstatement of funds availability (real-time) or period-end financial position.
Function. A functional variance occurs in cases where a tested package was not designed to support a stated requirement (e.g., produce a report, produce a query result. or perform process control).	All tested functionality is considered mandatory.
Reporting. A format variance occurs when a package does not generate a required output report, query result, or transaction file according to test step cited form and content rules.	Treasury- and OMB-defined formats cannot be changed. In cases where the test is based on an example format, variances may be approved provided all requested information is presented comprehensively.
Process. A process variance occurs when the way a package handles a multi-step test case differs from the test-specified approach (e.g., starting balances, year-end closing, API, cost distribution).	JFMIP expects differences in the way an FMS handles complex posting processes. The basis for allowing a process variance is whether the intended result is achieved and whether the end-to-end process is automatic.

JFMIP recognizes that an FMS variance request may include a combination of the types cited. Requests will be reviewed on a case-by-case basis for their impact on the test and conformance with the underlying requirements being tested. Allowed variances will be confirmed during the setup interview and used during the test to qualify test results.

ACTIVITY LOGGING

The vendor is responsible for automatically logging user-entered activity (login attempts, submitted transactions, initiated processes, table changes) in a manner consistent with technical core requirements TH-07 and TH-08.

Logging is expected to start at Cycle 1 and end with Cycle 21. JFMIP will periodically query the application log files to confirm that only authorized test personnel are accessing the system.

At the end of the test, the vendor will be required to execute a series of test steps that query and download specified data from the system audit/log files.

WORK PAPERS

During the test, the vendor will generate numerous outputs subject to JFMIP inspection. Table 4-12 lists the expected output types. Appendix H contains a list of individual output items along with naming and format specifications.

Table 4-12. System Outputs

Output	Description
Reports	Individual reports must be deliverable in both hard copy and print file (electronic) versions. Reports must be printed in the presence of JFMIP testers. Electronic versions of reports should be in PDF format.
Spreadsheets	Where a spreadsheet output is specified, the vendor should produce it in a format that can be read directly by MS Excel. JFMIP-provided column names, cell formats, and contents should be used.
Query results	Query results must be viewable using the application's online user interface. Queries may also be satisfied using a report format provided the report is viewable online.
Data files	The format of various data files referenced during the test (e.g., API, log, configuration, or transactions) is vendor controlled. In cases where a file is exported, the vendor should use a text file (.TXT) or spreadsheet format.
Screen prints	Screen prints may be used to capture some test results. JFMIP may request hard copy or electronic copies as needed. Electronic versions of screen prints should be in PDF format.
Documents	Other documentation items should be produced in a format compatible with MS Word or in PDF.

The vendor must provide copies of requested output items immediately (without reviewing them). Output can be delivered on a diskette. Other electronic transfer mechanisms (e-mail, CD-ROM, direct access) may be established by mutual agreement at the time of the test.

All information used in the validation/certification process will be collected by JFMIP for inclusion in its work papers. To facilitate collection of expected

outputs and other electronic work-paper items, the vendor is requested to provide an online directory to collect and store items and to facilitate their transfer in electronic form to JFMIP at the end of the test. All work papers collected during the test will become the property of JFMIP.

Appendix A
ITSA Organization and Funding

This appendix describes the hypothetical Information Technology Services Agency. It also contains a series of organization charts with associated initial fund distributions for the first fiscal year of the test (FY 2002).

OVERVIEW OF ITSA

ITSA's mission is to provide

- ◆ technology services to other government agencies,

- ◆ information technology policy for the federal government,

- ◆ leadership for new systems development for government-wide applications, and

- ◆ support for various educational grant programs related to information technology.

Over the course of the test, ITSA receives congressional appropriations, Treasury warrants, and various OMB apportionments. ITSA internally allots, allocates, reprograms, and transfers these funding resources.

The agency receives supplemental funding and has funds rescinded. On the spending side, ITSA incurs commitments and obligations, receives goods, and receives and pays invoices. On the revenue side, ITSA establishes, bills, and collects several types of program receivables.

ITSA performs services under an interagency agreement for an "External Agency" (department code 02). As part of this agreement, that agency has agreed to use the ITSA's existing FMS as configured for recording related accounting transactions and FACTS reporting. For the purpose of this test, we do not require the recording of a reimbursable agreement.

INITIAL FUNDING CHARTS

As a graphic aid, we have provided six ITSA organization charts with associated fund distributions:

- ◆ Figure A-1 shows the initial FY 2002 fund distribution for

- 02-0100DA (annual fund, Category A),

- 02-0100DB (annual fund, Category B),

- 02-0100R (reimbursable fund), and

- X-0107 (no-year contract authority fund).

◆ Figure A-2 shows the initial FY 2002 fund distribution for

- X-0200 (no-year fund),

- 2/3-0101 (multi-year fund, available for two fiscal years (FY 2002 and FY 2003), and

◆ X-0105 (no-year fund associated with an external agency).

◆ Figure A-3 shows the initial FY 2002 fund distribution for

- X-1100 (no-year fund–credit reform),

- X-4050 (no-year fund with borrowing authority), and

- X-2000 (no-year fund for subsidy appropriation).

◆ Figure A-4 shows the initial FY 2002 funding sources for the ITSA trust fund, fund X-8105. The fund subsidizes a scholarship program and receives funds from three sources, each designated by a subfund code as follows:

- Private citizens—subfund code 8105.001

- Students in the program—subfund code 8105.002

- Department of Education—–subfund code 8105.003.

◆ Figure A-5 maps the funding for a special security project (project code SD01). The project receives funding from a number of sources.

◆ Figure A-6 depicts funding and operational placement of three projects used in the cost management portion of the test.

FUNDS CONTROL

For FY 2002, the system should reject transactions exceeding funding availability at the fund, organization, program, and project levels. For FY 2003, funds control should be modified for fund 0100DA only by changing the response from reject transaction to warning for program code only. Other controls remain the same.

Figure A-1. FY 2002 Initial Funding Chart 1
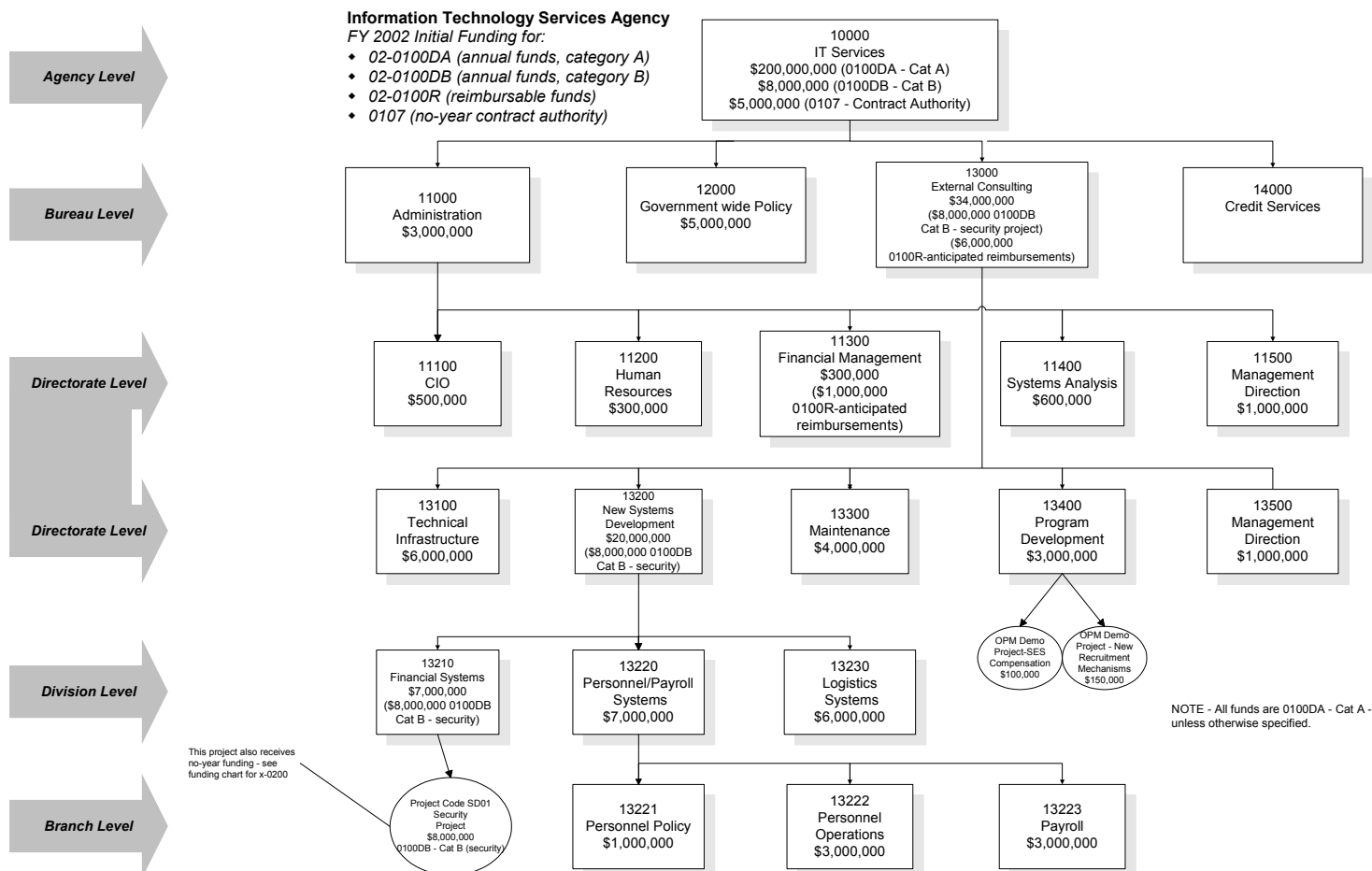
Figure A-2. FY 2002 Initial Funding Chart 2

Agency Level

Information Technology Services Agency
Funding Chart for Funds:
- *X-0200 (ITSA No-year)*
- *2/3-0101 (ITSA Two-year)*
- *X-0105 (External Agency - no-year)*

10000
IT Services
2/3-0101 - $30,000,000
X-0200 - $40,000,000

20000
External Agency
X-0105-$20,000,000

21000
Management
Bureau
X-0105-$20,000,000

Bureau Level

11000
Administration
2/3-0101 $30,000,000
(budget authority)

12000
Government wide Policy
X-0200 $25,000,000
2/3-0101 $5,000,000
(contract authority)

13000
External Consulting
X-0200 $15,000,000

This project also
receives annual
funding - see funding
chart for fund
0100DB.

Program/
Project level

Program Code 001
Congressional Exchange
Program
X-0200 $5,000,000

$500,000

Project Code SD01
Security
Project
X-200 $2,800,000

$300,000

Program Code 002
Electronic Commerce
Program
X-0200 $5,000,000

Program Code 003
International Systems
Educational Exchange Program
$8,000,000 (from 12000)
$15,000,000 (from 13000)

Directorate Level

11100
CIO
2/3-0101
$20,000,000

11200
Human
Resources
$5,000,000

11300
Financial
Management

11400
Systems Analysis

Management
Direction

Figure A-3. FY 2002 Initial Funding Chart 3

Credit Reform Bureau (org. code 14000)
Funding for funds 1100, 4050, and 2000
All three funds are no-year

Credit Reform Program Fund for Administrative Expenses (Fund 1100)	**Direct Loan Financing Account (Fund 4050)**	**Credit Reform Program Fund for Subsidy Appropriation (Fund 2000)**

Notes:

- All direct loan activity is conducted by the Direct Loan Directorate (org. code 14100) within the Credit Services Bureau (org. code 14000).
- Fund 4050 has a record type (RT) of 951 (borrowing authority).
- Two accounts have no transactions at this time, but are reserved for possible use. They are:
  - The credit reform liquidating account (fund code 2100)
  - The credit reform negative subsidies upward and downward adjustments account (fund code 2701)

Trust Fund (fund 8105)
Initial Funding Sources
Org. Code 12000

Subfund code 8105.001 **Source: Private citizens who** **support the program**	**Subfund code 8105.002** **Source: Students in the program**	**Subfund code 8105.003** **Source: Corporate Sponsors**

Notes:
- All trust fund activity takes place in the Bureau of Government-wide Policy (org. code 12000)
- This fund has a record type (RT) of 972 (Investment in securities other than the Bureau of the Public Debt).
- Funds are received from three sources:
    - 1) from private citizens who support the program (fund code 8105.001)
    - 2) from students in the program (fund code 8105.002) and
    - 3) from the Department of Education (fund code 8105.003).

Figure A-5. FY 2002 Initial Funding Chart 5

Funding Sources
ITSA *Security 2002* Project
Project funded from multiple sources

Funding Sources

- Fund 0100DB - $8,000,000 ◄◄(same funds)►►
- Fund 0200 - $2,000,000 ◄◄(same funds)►►

Organizational Sources

- Org. 13210 - $8,000,000
- Org. 12000 - $2,000,000

Program Sources

- Program 001 - $500,000
- Program 002 - $300,000

Security project

- Project code SD01
- Total funds $10,800,000
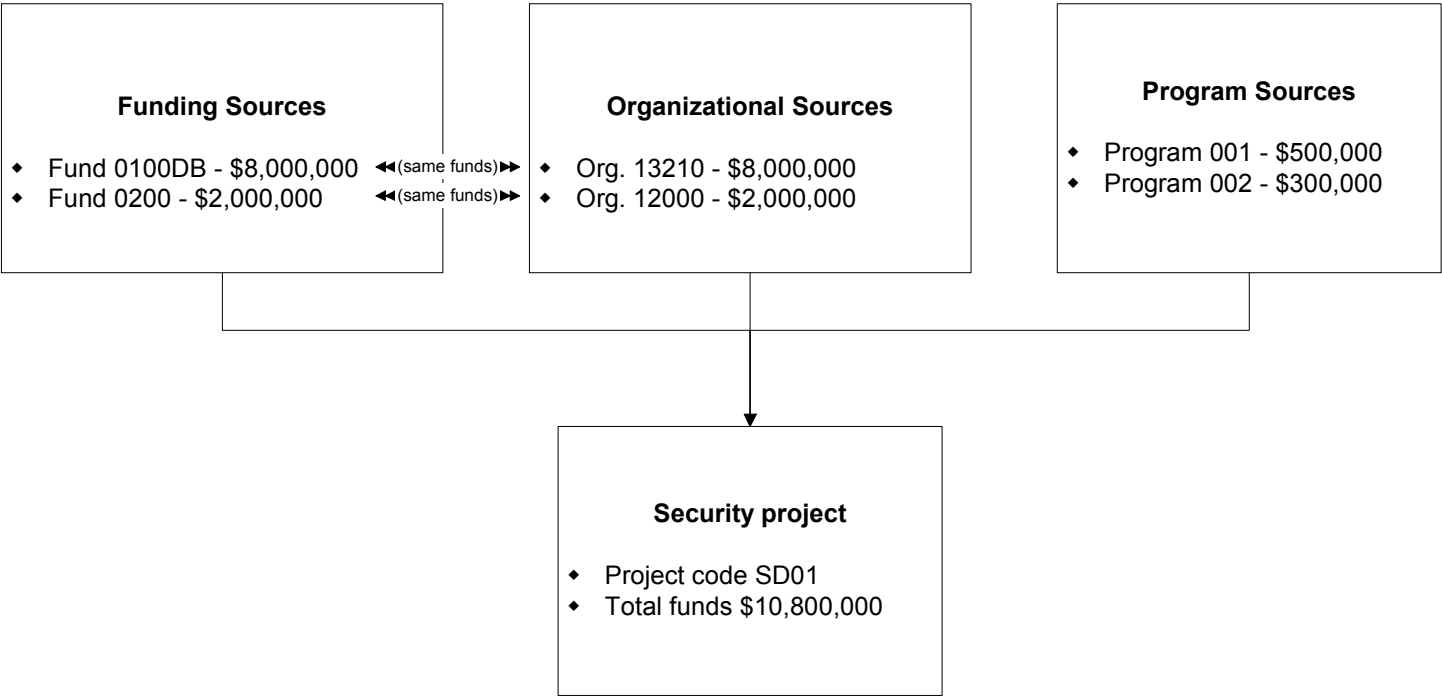
Figure A-6. FY 2002 Initial Funding Chart 6

Information Technology Services Agency
Organization and Funding Chart for Cost Management Projects

Agency Level — 10000 IT Services

Bureau Level — 11000 Administration | 12000 Government wide Policy | 13000 External Consulting

Directorate Level — 11100 CIO | 11200 Human Resources | 11300 Financial Management | 11400 Systems Analysis | Management Direction

Directorate Level — 13100 Technical Infrastructure | 13200 New Systems Development | 13300 Maintenance | 13400 Program Development | 13500 Management Direction

TI01 System Concepts Inc. Server Scrubbing Project Fund 4150 $1,500,000

Division Level — 13210 Financial Systems | 13220 Personnel/Payroll Systems | 13230 Logistics Systems | 14000 Credit Services

Branch Level — FS01 Airport Security Agency IV&V Project Fund 0100R $120,000 | 13221 Personnel Policy | 13222 Personnel Operations | 13223 Payroll | PA01 Airport Security Agency Benefits Audit Project $150,000

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Appendix B
Setup Data

This appendix lists key setup assumptions and other data needed to configure an FMS to take the test.

Table B-1 contains assumptions that should be considered when setting up an FMS for testing.

Table B-1. Setup Assumptions

Item	Description
1	**Test Period**: The test period starts September 30, 2001, and ends March 31, 2003.
2	**Current Value of Funds Rate**: CFV = 0.07.
3	**Prompt Payment Act Interest Rate**: PPAIR = 0.05.
4	**Spending Tolerances**: Checking by document type, percentage, and a not-to-exceed dollar threshold are required by FMD-06. All tolerances are warning level (as opposed to rejection) and are effective for both FY 2002 and FY 2003: Obligation to commitment–150% not to exceed $1,000.00 per line item Invoice (disbursement) to obligation–101% not to exceed $100.00 per line item Invoice (disbursement) to expenditure (receipt)–101% not to exceed $100.00 per line item.
5	**Administrative Interest and Penalty Fees**: Collections for administrative fees, interest, and penalties will post to Treasury Account Symbol 06 0103 (internal fund 0103), using SGL 1020. Donations will post to Treasury Account Symbol 06 x 8105 (suffix 001, 002, 003 as specified), internal fund 8105, to SGL 1020.
6	**Disbursement Window**: The disbursement test steps assume a 2 workday window between the date that a schedule is generated and the date that Treasury actually makes the payments.
7	**BOC Classification**: All spending transactions (obligations, accrued expenditures, and payments) will occur at the four-character detailed object classification level. These detailed object classification codes will roll up to the major object class level.
8	**Reason Codes**: Codes for returned and adjusted invoices, lost discounts, and late payments: 01–Payment Delayed: Issue with shipping charges on invoice. 02–Invoice Returned: Detailed charges do not agree with invoice total. 03–Invoice Adjusted: Offset by outstanding credit memo. 04–Discount Lost: Invoice recorded after discount period expired.

Item	Description
9	**Unidentified Collections**: Unidentified non-federal collections are deposited into Treasury Account Symbol (TAS) 06 F 3875. Unidentified federal collections temporarily go into TAS 06 F 3885 until the correct fund is determined.
10	**Travel Payments**: For travel payment schedules, use the range T-7701 through T-7799.
11	**Vendor Payments**: For vendor payment schedules, use the range V-8801 through V-8899.
12	**Invoice Receipt Date**: For determining a payment due date and the date on which interest will begin to accrue if a payment is late, an invoice shall be deemed to be received on the date a proper invoice is received by the agency office or the date the agency accepted the property or services, whichever is later.
13	**Payment Due Date**: Payment is due on (1) the date(s) specified in the contract; (2) in accordance with discount terms when discounts are offered and taken; (3) in accordance with Accelerated Payment Methods; or (4) 30 days after the start of the payment period (reference Prompt Payment: Final Rule, 5 CFR Part 1315 Section 4). Unless otherwise specified, payment terms are net 30. For dairy products, payment is to be made no later than 10 days after the date on which a proper invoice is received by the agency.
14	**EFT Payments**: All non-CTX EFT payments to vendors will be made in the CCD+ format. All non-CTX EFT payments to employees will be made in the PPD+ format.
15	**Payment Execution**: Payment is considered to be made on the settlement date for an EFT payment or the date of the check for a check payment. Payments falling due on a weekend or federal holiday may be made on the following business day without incurring late payment interest penalties.
16	**Payment Discounts**: The period for taking a discount is calculated from the date placed on the proper invoice by the vendor.
17	**Late Payments**: Interest due on late payments is calculated from the day after the payment due date through the payment date at the interest rate in effect on the day after the payment due date.
18	**Receipt of Goods**: Receipt and acceptance of goods and services occur simultaneously unless otherwise noted.
19	**History Files**: A history file of closed out spending (commitment, obligation, and expenditure) documents is to be maintained online through the end of the fiscal year after year of closure.
20	**Special Funding Resources**: Treasury Account Symbol (TAS) 06 x 8105 does not require apportionment; therefore, Apportionment Category C will be used for all transactions in this fund. The Revolving Funds (06 x 4150 and 06 x 4550), the Credit Reform Financing Fund (06 x 4050), the Credit Reform Negative Subsidies Fund (06 x 2701), and the Airport Security Agency fund (02 x 0105) are Category B. For all other test cases/steps, Apportionment Category A funds will be used unless otherwise specified.
21	**Agency Location Codes**: All travel payments are to be recorded and reported under ALC 06180024. All vendor payments are to be recorded and reported under ALC 06180701. All payments made outside of the core system are to be recorded in the core system under ALC 06400001.
22	**Accounting Classification Codes**: Accounting period, fiscal year, fund, and organization codes must be captured on postings to all general ledger accounts. Program, project, activity, budget object class codes, and FACTS attributes, where provided in the expected SGL results, must be captured.
23	**Suballotments**: No allotments/suballotments are made at the BOC level.

Table B-1. Setup Assumptions (Continued)

Item	Description
24	**Non-standard BOCs**: Whenever a non-OMB-specified BOC is used (i.e., subcode), the subcode must roll up to the next highest OMB-specified BOC.
25	**External Agency Codes**: When setting up the Airport Security Agency (org code 20000), use the same customers, vendors, and SGL posting models as were specified for ITSA (org code 10000).
26	**Cohort Year**: The cohort year used with fund 06 x 4050 (financing fund) is determined by the year the loan was obligated.
27	**Payment Certification**: All payments are assumed to be certified unless specifically identified as non-certified in a test step.
28	**Funds Control**: When establishing funds control editing for FY 2002, set the system to reject transactions exceeding funding availability at the fund, organization, program, and project levels (all funds).
29	**Billing Terms**: Default billing terms are net 15. Interest accrues from date of invoice. Exceptions may be noted in specific test steps.
30	**Prompt Payment Application**: Advances and prepayments are not subject to prompt payment requirements.
31	**Vendor Maintenance**: The system needs to be set up to automatically deactivate vendors that have no associated activity during the prior fiscal year.
32	**Funds Control**: For fund 0100DA only, modify funds control editing for FY 2003. For organization code, set system to reject any transaction exceeding bureau level and to provide warning for funds exceeding directorate, division, or branch level. For program, project, and fund, set system to provide warning.
33	**External Payments**: Payments made outside the core system (manual payments, payroll payments made by payroll processing center, etc.) are charged to the 1010 cash account and are not be included in the ITSA SF 224s.
34	**Trading Partner Codes**: A six-digit trading partner code is used to facilitate consolidated reporting. General ledger activity maintains applicable account balances at the trading partner level. Add definition of trading partner code here The software automatically produces trial balances that exclude transactions containing designated (internal) trading partner codes.
35	**Misc. Receipts**: Miscellaneous and unavailable general fund receipt accounts are excluded from ITSA's financial statements.
36	**No-Year Funds**: For no-year and multi-year funds, when reporting obligations, the system must distinguish among outlays that were obligated in a preceding fiscal year.
37	**Payment Offsets**: Internal agency offsets of invoice payments to collect on open accounts receivable or credit memos are to exclude the following: (1) Offsets of payments to vendor V-04, Ellen Mills; (2) Offset of payments charged to budget object class 2100; (3) Offsets of payments charged to internal fund code 4150; and (4) Employee vendors.
38	**Franchise Fund**: ITSA provides accounting services to the Airport Security Agency (dept. code 02) as part of its franchise fund.
39	**Travel Payments**: It is agency policy to pay employee travel claims as soon as possible, i.e., in less than 30 days.

Table B-1. Setup Assumptions (Continued)

Item	Description
40	**Obligation Types**: The obligation types listed below are used for testing purposes (an equivalent method may be demonstrated): BP—Blanket purchase agreement CC—Credit card CT—Contract DL—Loan GR—Grant IM—Imprest fund PO—Purchase order PP—Prepaid PR—Payroll RO—Recurring obligation TA—Travel advance TU—Travel authorization TP—Third party
41	**Transaction Reference Numbers**: JFMIP provides a unique transaction reference number for all steps that originate or modify documents. JFMIP uses this reference number to validate posted SGL activity. In steps that modify existing documents (increase, decrease, liquidate open balances), the vendor should not create a new (non-referencing) document to track the change. For example, modifications to an invoice to record interest paid, discounts taken, comments recorded, and so on, must be automatically associated with the original invoice document.
42	**Invoice Approval**: Unless otherwise specified, all invoices received for payment will be considered proper and approved.
43	**Federal/Non-Federal Indicator**: If there is no vendor or customer associated with a transaction, and an SGL account for that transaction requires a value for the FACTS II Federal/Non-Federal Indicator, then the value for this FACTS II attribute is "Non-Federal."
44	**Funds Control**: In FY 2003, funds are distributed to the Bureau level only (organizations 11000, 12000, 13000 and 14000) in all non-reimbursable funds. Therefore, funds control should be set at that level and funds control warning messages should be issued when spending is done at subordinate levels.
45	**FMS Form 224 Testing:** Although FMS 224 reporting is not tested by JFMIP in every cycle, vendors should run the report each cycle so that accurate FMS 224 information is produced when expected.
46	**Public Law Number:** Public law number is driven by appropriation actions such a modifications, supplements, continuing resolutions, and rescissions. For reporting purposes, the latest public law number is used. The public law numbers for specific transactions can be determined in the transaction register.

Detailed setup codes are provided in a separate MS Excel workbook (Set-Up Data.xls). The workbook can be found with the test materials on JFMIP's website. Table B-2 lists and describes the tables contained in the workbook.

Table B-2. Setup Data

Table	Description
Organizations	Mandatory accounting classification element
Agency location	Agency location codes; test uses three ALCs
Internal funds	Mandatory accounting classification element
FACTS II attributes	Attributes associated with specific internal fund codes
FACTS I attributes	Attributes associated with specific internal fund codes
Budget object classes	BOC codes derived for OMB
Programs	Accounting classification element
Projects	Accounting classification element
Activities	Accounting classification element
Vendors	Name, address, and payment instructions
Customers	Name, address, and billing instructions
SGL accounts	Derived from U.S. SGL, but includes some subaccounts for cash
State regions	Accounting classification element to be added during the test
Fiscal year 2003 funding	Funding for fiscal year; in fiscal year 2003, there are no appropriation or funding distribution entries for the following internal fund codes: 0100DB–General Operation Funds 0105–External Agency Customer Funds 0107–Contract Authority Funds

Appendix C
Test Scripts

This appendix contains a description of the basic test script format. Test scripts uniquely define each test step, its execution sequence, and its expected results in terms of SGL effects or other required outputs.

Individual scripts are laid out as shown in Figure C-1. Electronically download-able versions of all test scripts are included with the test plan materials (see Appendix F for details).

Figure C-1. Example Test Script

Test Script

Cycle 1	Sort	360	FI2.1	Transaction Date:	10/2/2001

Step/Doc Type	Amount	Action	Document Number	Accting Period	Effective Date
Appropriation	$40,000,000.00	Initial	FI2FA1	0201	10/2/2001

Description:
Record no-year appropriation for fund 0200, Fiscal Year 2002, and receipt of related Treasury warrant.

Assumptions:

Requirements Tested:

FMC-01 Partially   FMC-06 Partially

Inputs:

Transaction Reference - FI2FA1.1

SGL TC	Period	FY	Fund	Org Code	Object Class	Program	Project	Activity
A104	0201	X	0200D	10000				

Credit Amt								
Debit			Debit Amt Credit				Credit Amt	Doc Ref
1 4119.01	Other Appropriations Realized		$40,000,000.00	-				
2	-		4450.01 Unapportioned Authority				$40,000,000.00	

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Table C-1 contains definitions of key data items used to define a test step.

Table C-1. Script Data Definitions

Script data item	Definition
Test Step Identification	
Cycle	Grouping of steps for execution control. The current test includes Cycles 0 through 21.
Sort	Value that establishes execution sequence for steps within a cycle.
Test Script ID	Unique identification of test step using a case ID and sequence number. For example, step FM1.1 is the first step for a funding modification test case (FM1).
Transaction Date	Expected transaction processing date. It is the vendor's responsibility to ensure that the system automatically applies this date.
Step/Doc Type	Descriptive item. (See Table C-2.)
Amount	Descriptive item. It represents a total dollar value of a cited accounting activity. Refer to the SGL debit and credit amounts for actual transaction posting amounts.
Action	Descriptive item that indicates whether the cited accounting activity is new or is an increase or decrease to a previously posted document.
Document Number	Unique document number for each accounting script. The format is test case, doc type, unique sequencer (n). For example, PE1OB3 would be used for the third obligation document (OB3) referenced in payment execution case (PE1).
Accounting Period	Expected accounting period in YYMM format.
Effective Date	Intended effective date of the accounting being processed. This date may be different from the posting date in some cases.
Description	Text description of the scripted test step.
Assumptions	Additional descriptive text.
Requirements Tested	Requirements tested by the test step.
Inputs	Non-accounting reference data that may be needed by the vendor in executing this step—for example, a referenced contract number or vendor ID.
Expected SGL Results	
Transaction Reference	Value referencing expected results for a single transaction. Accounting test scripts specify expected results as one or more transactions. JFMIP requires that this transaction reference value be stored with every posted amount in the general ledger. The format is document number with an appended dot sequence number, for example, PE1OB3.1.
SGL TC	SGL-defined transaction code associated with the posting pair.

Table C-1. Script Data Definitions (Continued)

Script data item	Definition
Period	Defined accounting period.
FY	Accounting classification element (ACE)–applied fiscal year.
Fund	ACE–applied internal fund code.
Org Code	ACE–applied organization code.
Object Class	ACE–applied budget object class code.
Program	ACE–applied program code.
Project	ACE–applied project code.
Activity	ACE–applied activity code.
Debit Acct	Posted SGL account number.
Debit Account Description	Referenced account name.
Debit Amount	Posted transaction amount.
Credit Account	Posted SGL account number.
Credit Account Description	Referenced SGL account name.
Credit Amount	Posted transaction amount.
Orig Doc	Original document reference number.

Steps are primarily classified as accounting or non-accounting entries. Table C-2 lists all document types used.

Table C-2. Document/Step Types

Code	Document type
Accounting Steps	
AC	Accept goods/service
AE	Accrue expense
AO	Write off
AR	Provide goods/services
CC	Confirm collection
CD	Confirm payment
CM	Commitment
CR	Collection
DP	Record depreciation
DS	Cost distribution
FA	Appropriation
FC	Continuing resolution
FI	Limitation
FL	Allotments

*Table C-2. Document/Step Types
(Continued)*

Code	Document type
FM	Reprogramming
FP	Apportionments
FR	Rescissions
FS	Suballotment
FT	Transfers
FW	Warrants
LD	Loan disbursement
NC	No-check disbursement
OB	Obligation
OT	Other activity
OV	Establish receivable
PA	Payroll
RA	Record expected income
RI	Reimbursable agreement
RR	Receive goods/services
SP	Schedule payment
UF	Establish unfunded liability
VI	Receive invoice
Non-Accounting Steps	
DE	Set up data entry
DF	Demonstrate feature
OF	Produce output file
OP	Offline procedure
PC	Batch process
PD	Provide description
PR	Produce report
RQ	Run query

Appendix D
Execution Road Maps

This appendix contains information showing how selected test objects relate to one another. Mapped test objects include cases, steps, documents, transactions and requirements. The following road maps are available:

- ◆ Electronic test data

- ◆ Transaction reference listing

- ◆ Transaction codes matrix

- ◆ Requirements trace matrix.

To locate a specific road map file for downloading, refer to Appendix F, Index of Test Plan Materials.

ELECTRONIC TEST DATA

JFMIP publishes an Excel Workbook containing selected test data. This information is being provided in lieu of publishing test scripts in a format other than PDF. Data are published in this fashion for steps and transactions.

TRANSACTION REFERENCE LISTING

This report contains an alphabetic list of all transactions referenced in the test.

TRANSACTION CODES MATRIX

This report lists the U.S. SGL transaction codes/rules by test step.

REQUIREMENTS TRACE MATRIX

This report lists the core mandatory requirements and identifies the primary test steps used by JFMIP to test compliance.

Appendix E
Cost Management Distributions

This appendix details the model for applying overheads used in ITSA cost management test steps. JFMIP used the model to calculate full costs for cost objects.

It is up to respondents to mirror this model in configuring their systems. Appropriate information must be captured, overheads applied, and, ultimately, the full cost of cost objects determined as defined below.

For testing purposes, respondents must report on the full cost for organizations (13100, 13210, and 13223), projects (TI01, FS01, and PA01), and activities (A1 and A2) using the tables below to spread overhead.

For each cost object to be charged with its full cost, the portion of overhead or direct costs from the organizational units that support them must be allocated to them. Table E-1 shows the values to be used in spreading these allocated costs.

Table E-1. Full Cost of Organizational Units

Level of distribution	Org. code	Name of organization	Spread to suborganizations		Comments
			Basis	Spread to	
1	10000	ITSA		11000—100%	
2	11000	Administration Bureau		11100—40% 11200—20% 11300—20% 11400—10% 11500—10%	
3	11100	CIO	Number of PCs owned	12000—10% 13000—80% 14000—10%	CIO organization supports these bureaus.
3	11200	Human Resources	FTE	12000—11% 13000—67% 14000—22%	Human Resources organization supports these bureaus.
3	11300	Financial Management (CFO)	Management estimate	12000—5% 13000—90% 14000—5%	CFO organization supports these bureaus.
3	11400	Systems Analysis	Lines of code	12000—20% 13000—50% 14000—30%	Systems Analysis organization supports these bureaus.

Table E-1. Full Cost of Organizational Units (Continued)

Level of distribution	Org. code	Name of organization	Spread to suborganizations		Comments
3	11500	Admin. Bur. Management Direction	Square footage of office space	12000—05% 13000—91% 14000—04%	Admin Bureau's Management Direction office contains salary and other management overhead for ITSA headquarters office (10000) and the Administration Bureau (11000).
	12000	Government-wide Policy Bureau		NA	Government-wide Policy Bureau supports only outside agencies.
4	13000	External Consulting Services Bureau	Mgmt esti-mate	13100—25% 13200—25% 13300—25% 13400—25%	
	13100	Technical Infrastructure		NA	Supports only outside entities. THIS ORGANIZATION IS A COST OBJECT.
5	13200	New Systems Development	Est. con-tract vol-ume	13210—21% 13220—71% 13230—8%	13200 org code contains only overhead distributions from other units (13000 and 13500). It has been allocated no funds, so it can have no other costs.
	13210	Financial Systems		NA	Supports only outside entities THIS ORGANIZATION IS A COST OBJECT.
6	13220	Personnel/ Payroll Systems		13221—13% 13222—14% 13223—73%	13220 org code contains only overhead distributions from 13200. It has been allocated no funds, so it can have no other costs.
	13221	Personnel Policy		NA	Supports only outside entities.
	13222	Personnel Operations		NA	Supports only outside entities.
	13223	Payroll		NA	Supports only outside entities THIS ORGANIZATION IS A COST OBJECT.
	13230	Logistics Systems		NA	Supports only outside entities.
	13300	Maintenance		NA	Supports only outside entities.
	13400	Program Development		NA	Supports only outside entities.

Table E-1. Full Cost of Organizational Units (Continued)

Level of distribution	Org. code	Name of organization	Spread to suborganizations		Comments
4	13500	External Consulting Services Management Direction		13100—10% 13200—60% 13300—15% 13400—15%	
	14000	Credit Services Bureau		NA	Supports only outside entities.
	14100	Direct Loans Directorate		NA	Supports only outside entities.
	14200	Guaranteed Loans Directorate		NA	Supports only outside entities.

Full cost for a project is the sum of the project's direct costs and a portion of the costs associated with its parent organization spread as overhead. Full project cost is expressed mathematically below:

Full project cost = direct project costs + (full parent org. cost–parent org. direct project costs) x overhead application percentage.

Table E-2 presents the portion of parent organization costs to be spread. However it is important to note that the percentage presented is not of the organization's full cost. The full cost of the parent organization may contain project costs that are direct costs for the organization. These direct project costs must be excluded from the overhead spread from the parent organization to avoid double counting.

Table E-2. Full Cost of Projects

Org code	Organization name	Project code object		Comments
		Project/basis	Amount	
13100	Technical Infrastructure Directorate	Project code TI01: System Concepts, Inc./%	10% of the Technical Infrastructure Directorate's non-TI01 direct costs and overhead	After allocation of overhead from other organizational units.
13210	Financial Systems Division	Project code FS01: Airport Security Agency/%	25% of the Financial Systems Division's non-FS01 direct costs and overhead	After allocation of overhead from other organizational units.
13223	Payroll Branch	Project code PA01: Airport Security Agency/%	10% of the Payroll Branch's non-PA01 direct costs and overhead	After allocation of overhead from other organizational units.
13400	Program Development Directorate	Project code PD01 and PD02: Airport Security Agency/%	10% of non-PD01 and non-PD02 direct cost and overhead to PD01 and 15% to PD02	After allocation of overhead from other organizational units.

Costs throughout ITSA may be directly assigned to one of the two GPRA goals (Activity Codes A1 and A2) or purposely not assigned to any GPRA goal (Activity Code NG). Costs not directly assigned to any of these three options receive the default Activity Code 00. Costs with default Activity Code 00 are to be allocated between GPRA goals 1 and 2.

Table E-3 shows the values to be used *initially* in spreading all costs and revenues coded with default Activity Code 00. Management has chosen to allocate fully loaded costs (less direct GPRA charges) of organizational units to GPRA goals on various bases described here. It is important to eliminate double counting by ensuring that direct GPRA charges are not also spread to GPRA goals as an overhead.

Table E-3. Full Cost for Activities (GPRA Goals)

Org code	Name of organization	GPRA spread basis	GPRA spread amount	Comments
10000	ITSA		NA	10000 org code has no funds after allocation.
11000	Administration Bureau		NA	11000 org code has no funds after allocation.
11100	CIO Directorate (OCIO)		NA	11100 org code has no cost after allocating all its cost to 12000 through 14000.
11200	Human Resources Directorate		NA	11200 org code has no cost after allocating all its cost to 12000 through 14000.
11300	Financial Management Directorate (OCFO)		NA	11300 org code has no cost after allocating all its cost to 12000 through 14000.

Table E-3. Full Cost for Activities (GPRA Goals) (Continued)

Org code	Name of organization	GPRA spread basis	GPRA spread amount	Comments
11400	Systems Analysis Directorate		NA	11400 org code has no cost after allocating all its cost to 12000 through 14000.
11500	Admin Bur. Management Direction		NA	11500 org code has no cost after allocating all its cost to 12000 through 14000.
12000	Government-wide Policy Bureau	Percent	Goal 1—0% Goal 2—100%	After being allocated costs from 11100 through 11500. Direct GPRA charges for this org, and overhead charges received from other orgs, which were direct GPRA charges in the allocating organization, are not part of spread to GPRA goals.
13000	External Consulting Services Bureau		NA	13000 org code has no remaining costs after allocating all its cost to13100 through 13400.
13100	Technical Infrastructure Directorate	Percent	Goal 1—50% Goal 2—50%	After being allocated costs from 13000 and 13500.
13200	New Systems Development Directorate		NA	13200 org code has no remaining costs after allocating all its cost to 13210, 13221, 13222, 13223 and 13230.
13210	Financial Systems Division	Percent	Goal 1—50% Goal 2—50%	After being allocated costs from 13200.
13220	Personnel/ Payroll Systems Division		NA	13220 org code has no funds, so it can have no costs, so it cannot distribute any costs to cost objects.
13221	Personnel Policy Branch	Percent	Goal 1—20% Goal 2—80%	After allocation of costs from 13200.
13222	Personnel Operations Branch	Percent	Goal 1—20% Goal 2—80%	After allocation of costs from 13200.
13223	Payroll Branch	Fixed amount	Goal 1—$1,000 per month Goal 2— remainder	After allocation of costs from 13200. Fixed amount allocation for GPRA.
13230	Logistics Systems Division	Percent	Goal 1—50% Goal 2—50%	After allocation of costs from 13200.
13300	Maintenance Directorate	Percent	Goal 1—90% Goal 2—10%	After allocation of costs from 13000 and 13500.
13400	Program Development Directorate	Percent	Goal 1—50% Goal 2—50%	After allocation of costs from 13000 and 13500.

Table E-3. Full Cost for Activities (GPRA Goals) (Continued)

Org code	Name of organization	GPRA spread basis	GPRA spread amount	Comments
13500	Extern. Cons. Serv. Bur. Management Direction		NA	13500 org code has no remaining costs after allocating all its cost to13100 through 13400.
14000	Credit Services Bureau	Percent	Goal 1—0% Goal 2—100%	After allocation of costs from 11100 through 11500.
14100	Direct Loans Directorate	Percent	Goal 1—0% Goal 2—100%	
14200	Guaranteed Loans Directorate	Percent	Goal 1—0% Goal 2—100%	

Table E-4 shows the values to be used to allocate costs and revenues that have default Activity Code 00 to GPRA goals *after management changes* decided upon at the close of the fiscal year.

After reviewing the impact on how costs were allocated to the GPRA goals at the end of the fiscal year, management determined that the allocation methods did not reflect sufficient effort in addressing customer service (GPRA goal 2). The initial GPRA goal spread assumptions were revisited and altered as shown here. (For test purposes, only the allocation from Org Codes 13100 and 13230 is changed from the previous spread assumptions.)

Table E-4. Revision of Full Cost for Activities (GPRA Goals)

Org code	Name of organization	GPRA spread basis	GPRA spread amount	Comments
10000	ITSA		NA	10000 org code has no funds after allotment, so it can have no costs, so it cannot distribute any costs to cost objects.
11000	Administration Bureau		NA	11000 org code has no funds after suballotment, so it can have no costs, so it cannot distribute any costs to cost objects.
11100	CIO Directorate (OCIO)		NA	11100 org code has no cost after allocating all its cost to 12000 through 14000.
11200	Human Resources Directorate		NA	11200 org code has no cost after allocating all its cost to 12000 through 14000.
11300	Financial Management Directorate (OCFO)		NA	11300 org code has no cost after allocating all its cost to 12000 through 14000.

Table E-4. Revision of Full Cost for Activities (GPRA Goals) (Continued)

Org code	Name of organization	GPRA spread basis	GPRA spread amount	Comments
11400	Systems Analysis Directorate		NA	11400 org code has no cost after allocating all its cost to 12000 through 14000.
11500	Admin Bur. Management Direction		NA	11500 org code has no cost after allocating all its cost to 12000 through 14000.
12000	Government-wide Policy Bureau	Percent	Goal 1—0% Goal 2—100%	After being allocated costs from 11100 through 11500.
13000	External Con-sulting Ser-vices Bureau		NA	13000 org code has no remaining costs after allocating all its cost to 13100 through 13400.
13100	Technical Infrastructure Directorate	Percent	Goal 1—0% Goal 2—100%	After being allocated costs from 13000 and 13500.
13200	New Systems Development Directorate		NA	13200 org code has no remaining costs after allocating all its cost to 13210, 13221, 13222, 13223 and 13230.
13210	Financial Sys-tems Division	Percent	Goal 1—50% Goal 2—50%	After being allocated costs from 13200.
13220	Person-nel/Payroll Systems Divi-sion		NA	13220 org code has no funds, so it can have no costs, so it cannot distribute any costs to cost objects.
13221	Personnel Policy Branch	Percent	Goal 1—20% Goal 2—80%	After allocation of costs from 13200.
13222	Personnel Operations Branch	Percent	Goal 1—20% Goal 2—80%	After allocation of costs from 13200.
13223	Payroll Branch	Fixed amount	Goal 1—$1,000 per month Goal 2—remainder	After allocation of costs from 13200. Fixed amount allocation for GPRA.
13230	Logistics Sys-tems Division	Percent	Goal 1—0% Goal 2—100%	After allocation of costs from 13200.
13300	Maintenance Directorate	Percent	Goal 1—90% Goal 2—10%	After allocation of costs from 13000 and 13500.
13400	Program Development Directorate	Percent	Goal 1—50% Goal 2—50%	After allocation of costs from 13000 and 13500.

Table E-4. Revision of Full Cost for Activities (GPRA Goals) (Continued)

Org code	Name of organization	GPRA spread basis	GPRA spread amount	Comments
13500	Extern. Cons. Serv. Bur. Management Direction		NA	13500 org code has no remaining costs after allocating all its cost to13100 through 13400.
14000	Credit Ser-vices Bureau	Percent	Goal 1—0% Goal 2—100%	After allocation of costs from 11100 through 11500.
14100	Direct Loans Directorate	Percent	Goal 1—0% Goal 2—100%	After allocation of costs from 11100 through 11500.
14200	Guaranteed Loans Directorate	Percent	Goal 1—0% Goal 2—100%	After allocation of costs from 11100 through 11500.

Appendix F
Index of Test Plan Materials

This appendix lists all 2002 test materials published by JFMIP. The list, Table F-1, organizes the items by type and location; it also indicates the file name and format of each item. The items are downloadable from the JFMIP website—JFMIP Knowledgebase Test Materials.

Table F-1. Published Test Materials

Item	File name	Format
Test documents: published as separate documents		
Test Plan 2003	Test Plan 2003.PDF	PDF
Test Policy 2002	Test Policy 2002.PDF	PDF
Test Application 2002	Test Application 2002.PDF	PDF
Setup data: published in Set Up Data.XLS		
Organizations	Organizations	Worksheet
Agency Location Codes	Agency Location Codes	Worksheet
Funds	Funds	Worksheet
Budget Object Classes	Budget Object Classes	Worksheet
Programs	Programs	Worksheet
Projects	Projects	Worksheet
Activities	Activities	Worksheet
Vendors	Vendors	Worksheet
Customers	Customers	Worksheet
SGL Accounts	SGL Accounts	Worksheet
Regions	Regions	Worksheet
Test scripts: published in Execution Scripts.ZIP		
Execution_Script_Cycle_0	Execution_Script_Cycle_0.PDF	PDF
Execution_Script_Cycle_1	Execution_Script_Cycle_1.PDF	PDF
Execution_Script_Cycle_2	Execution_Script_Cycle_2.PDF	PDF
Execution_Script_Cycle_3	Execution_Script_Cycle_3.PDF	PDF
Execution_Script_Cycle_4	Execution_Script_Cycle_4.PDF	PDF
Execution_Script_Cycle_5	Execution_Script_Cycle_5.PDF	PDF
Execution_Script_Cycle_6	Execution_Script_Cycle_6.PDF	PDF
Execution_Script_Cycle_7	Execution_Script_Cycle_7.PDF	PDF
Execution_Script_Cycle_8	Execution_Script_Cycle_8.PDF	PDF
Execution_Script_Cycle_9	Execution_Script_Cycle_9.PDF	PDF

Item	File name	Format
Execution_Script_Cycle_9.1	Execution_Script_Cycle_9.1.PDF	PDF
Execution_Script_Cycle_10	Execution_Script_Cycle_10.PDF	PDF
Execution_Script_Cycle_11	Execution_Script_Cycle_11.PDF	PDF
Execution_Script_Cycle_12	Execution_Script_Cycle_12.PDF	PDF
Execution_Script_Cycle_13	Execution_Script_Cycle_13.PDF	PDF
Execution_Script_Cycle_14	Execution_Script_Cycle_14.PDF	PDF
Execution_Script_Cycle_15	Execution_Script_Cycle_15.PDF	PDF
Execution_Script_Cycle_16	Execution_Script_Cycle_16.PDF	PDF
Execution_Script_Cycle_17	Execution_Script_Cycle_17.PDF	PDF
Execution_Script_Cycle_18	Execution_Script_Cycle_18.PDF	PDF
Execution_Script_Cycle_19	Execution_Script_Cycle_19.PDF	PDF
Execution_Script_Cycle_20	Execution_Script_Cycle_20.PDF	PDF
Execution_Script_Cycle_21	Execution_Script_Cycle_21.PDF	PDF
Test road map data: published in Roadmap Data.XLS		
Steps	Steps	Worksheet
Transactions	Transactions	Worksheet
Test road map reports: published in Roadmap Reports.ZIP		
Document Details	Document Details.PDF	PDF
Transaction Document Crosswalk	Transaction Document Crosswalk.PDF	PDF
Transaction Listing	Transaction Listing.PDF	PDF
Transaction Code Matrix	Transaction Code Matrix.PDF	PDF
Requirements Trace Matrix	Requirements Trace Matrix.PDF	PDF
Standard cycle reports: published in Trial Balances.ZIP		
Standard Trial Balance 0112	Standard Trial Balance 0112.PDF	PDF
Standard Trial Balance 0201	Standard Trial Balance 0201.PDF	PDF
Standard Trial Balance 0202	Standard Trial Balance 0202.PDF	PDF
Standard Trial Balance 0203	Standard Trial Balance 0203.PDF	PDF
Standard Trial Balance 0204	Standard Trial Balance 0204.PDF	PDF
Standard Trial Balance 0205	Standard Trial Balance 0205.PDF	PDF
Standard Trial Balance 0206	Standard Trial Balance 0206.PDF	PDF
Standard Trial Balance 0207	Standard Trial Balance 0207.PDF	PDF
Standard Trial Balance 0208	Standard Trial Balance 0208.PDF	PDF
Standard Trial Balance 0209	Standard Trial Balance 0209.PDF	PDF
Standard Trial Balance 0209.1 (Audit)	Standard Trial Balance 0209.1 (Audit).PDF	PDF
Standard Trial Balance 0210	Standard Trial Balance 0210.PDF	PDF
Standard Trial Balance 0211	Standard Trial Balance 0211.PDF	PDF

Table F-1. Published Test Materials (Continued)

Item	File name	Format
Standard Trial Balance 0212	Standard Trial Balance 0212.PDF	PDF
Standard Trial Balance 0213	Standard Trial Balance 0213.PDF	PDF
Standard Trial Balance 0214	Standard Trial Balance 0214.PDF	PDF
Standard Trial Balance 0301	Standard Trial Balance 0301.PDF	PDF
Standard Trial Balance 0302	Standard Trial Balance 0302.PDF	PDF
Standard Trial Balance 0303	Standard Trial Balance 0303.PDF	PDF
Standard Trial Balance 0304	Standard Trial Balance 0304.PDF	PDF
Standard Trial Balance 0305	Standard Trial Balance 0305.PDF	PDF
Standard Trial Balance 0306	Standard Trial Balance 0306.PDF	PDF
Detail FACTS I Trial Balance 0112	Detail FACTS I Trial Balance 0112.PDF	PDF
Detail FACTS I Trial Balance 0201	Detail FACTS I Trial Balance 0201.PDF	PDF
Detail FACTS I Trial Balance 0202	Detail FACTS I Trial Balance 0202.PDF	PDF
Detail FACTS I Trial Balance 0203	Detail FACTS I Trial Balance 0203.PDF	PDF
Detail FACTS I Trial Balance 0204	Detail FACTS I Trial Balance 0204.PDF	PDF
Detail FACTS I Trial Balance 0205	Detail FACTS I Trial Balance 0205.PDF	PDF
Detail FACTS I Trial Balance 0206	Detail FACTS I Trial Balance 0206.PDF	PDF
Detail FACTS I Trial Balance 0207	Detail FACTS I Trial Balance 0207.PDF	PDF
Detail FACTS I Trial Balance 0208	Detail FACTS I Trial Balance 0208.PDF	PDF
Detail FACTS I Trial Balance 0209	Detail FACTS I Trial Balance 0209.PDF	PDF
Detail FACTS I Trial Balance 0209.1(audit)	Detail FACTS I Trial Balance 0209.1 (audit).PDF	PDF
Detail FACTS I Trial Balance 0210	Detail FACTS I Trial Balance 0210.PDF	PDF
Detail FACTS I Trial Balance 0211	Detail FACTS I Trial Balance 0211.PDF	PDF
Detail FACTS I Trial Balance 0212	Detail FACTS I Trial Balance 0212.PDF	PDF
Detail FACTS I Trial Balance 0213	Detail FACTS I Trial Balance 0213.PDF	PDF
Detail FACTS I Trial Balance 0214	Detail FACTS I Trial Balance 0214.PDF	PDF
Detail FACTS I Trial Balance 0301	Detail FACTS I Trial Balance 0301.PDF	PDF
Detail FACTS I Trial Balance 0302	Detail FACTS I Trial Balance 0302.PDF	PDF
Detail FACTS I Trial Balance 0303	Detail FACTS I Trial Balance 0303.PDF	PDF
Detail FACTS I Trial Balance 0304	Detail FACTS I Trial Balance 0304.PDF	PDF
Detail FACTS I Trial Balance 0305	Detail FACTS I Trial Balance 0305.PDF	PDF
Detail FACTS I Trial Balance 0306	Detail FACTS I Trial Balance 0306.PDF	PDF
Detail FACTS II Trial Balance 0112	Detail FACTS II Trial Balance 0112.PDF	PDF
Detail FACTS II Trial Balance 0201	Detail FACTS II Trial Balance 0201.PDF	PDF
Detail FACTS II Trial Balance 0202	Detail FACTS II Trial Balance 0202.PDF	PDF

Table F-1. Published Test Materials (Continued)

Item	File name	Format
Detail FACTS II Trial Balance 0203	Detail FACTS II Trial Balance 0203.PDF	PDF
Detail FACTS II Trial Balance 0204	Detail FACTS II Trial Balance 0204.PDF	PDF
Detail FACTS II Trial Balance 0205	Detail FACTS II Trial Balance 0205.PDF	PDF
Detail FACTS II Trial Balance 0206	Detail FACTS II Trial Balance 0206.PDF	PDF
Detail FACTS II Trial Balance 0207	Detail FACTS II Trial Balance 0207.PDF	PDF
Detail FACTS II Trial Balance 0208	Detail FACTS II Trial Balance 0208.PDF	PDF
Detail FACTS II Trial Balance 0209	Detail FACTS II Trial Balance 0209.PDF	PDF
Detail FACTS II Trial Balance 0209.1 (audit)	Detail FACTS II Trial Balance 0209.1 (audit).PDF	PDF
Detail FACTS II Trial Balance 0210	Detail FACTS II Trial Balance 0210.PDF	PDF
Detail FACTS II Trial Balance 0211	Detail FACTS II Trial Balance 0211.PDF	PDF
Detail FACTS II Trial Balance 0212	Detail FACTS II Trial Balance 0212.PDF	PDF
Detail FACTS II Trial Balance 0213	Detail FACTS II Trial Balance 0213.PDF	PDF
Detail FACTS II Trial Balance 0214	Detail FACTS II Trial Balance 0214.PDF	PDF
Detail FACTS II Trial Balance 0301	Detail FACTS II Trial Balance 0301.PDF	PDF
Detail FACTS II Trial Balance 0302	Detail FACTS II Trial Balance 0302.PDF	PDF
Detail FACTS II Trial Balance 0303	Detail FACTS II Trial Balance 0303.PDF	PDF
Detail FACTS II Trial Balance 0304	Detail FACTS II Trial Balance 0304.PDF	PDF
Detail FACTS II Trial Balance 0305	Detail FACTS II Trial Balance 0305.PDF	PDF
Detail FACTS II Trial Balance 0306	Detail FACTS II Trial Balance 0306.PDF	PDF
Standard cycle reports: published in Transaction Registers.ZIP		
Transaction Register 0112	Transaction Register 0112.PDF	PDF
Transaction Register 0201	Transaction Register 0201.PDF	PDF
Transaction Register 0202	Transaction Register 0202.PDF	PDF
Transaction Register 0203	Transaction Register 0203.PDF	PDF

Table F-1. Published Test Materials (Continued)

Item	File name	Format
Transaction Register 0204	Transaction Register 0204.PDF	PDF
Transaction Register 0205	Transaction Register 0205.PDF	PDF
Transaction Register 0206	Transaction Register 0206.PDF	PDF
Transaction Register 0207	Transaction Register 0207.PDF	PDF
Transaction Register 0208	Transaction Register 0208.PDF	PDF
Transaction Register 0209	Transaction Register 0209.PDF	PDF
Transaction Register 0209.1(audit)	Transaction Register 0209.1 (audit).PDF	PDF
Transaction Register 0210	Transaction Register 0210.PDF	PDF
Transaction Register 0211	Transaction Register 0211.PDF	PDF
Transaction Register 0212	Transaction Register 0212.PDF	PDF
Transaction Register 0213	Transaction Register 0213.PDF	PDF
Transaction Register 0214	Transaction Register 0214.PDF	PDF
Transaction Register 0301	Transaction Register 0301.PDF	PDF
Transaction Register 0302	Transaction Register 0302.PDF	PDF
Transaction Register 0303	Transaction Register 0303.PDF	PDF
Transaction Register 0304	Transaction Register 0304.PDF	PDF
Transaction Register 0305	Transaction Register 0305.PDF	PDF
Transaction Register 0306	Transaction Register 0306.PDF	PDF
Standard cycle reports: published in Funds Availability.ZIP		
Funds Availability 0112	Funds Availability 0112.PDF	PDF
Funds Availability 0201	Funds Availability 0201.PDF	PDF
Funds Availability 0202	Funds Availability 0202.PDF	PDF
Funds Availability 0203	Funds Availability 0203.PDF	PDF
Funds Availability 0204	Funds Availability 0204.PDF	PDF
Funds Availability 0205	Funds Availability 0205.PDF	PDF
Funds Availability 0206	Funds Availability 0206.PDF	PDF
Funds Availability 0207	Funds Availability 0207.PDF	PDF
Funds Availability 0208	Funds Availability 0208.PDF	PDF
Funds Availability 0209	Funds Availability 0209.PDF	PDF
Funds Availability 0209.1 (audit)	Funds Availability 0209.1 (audit).PDF	PDF
Funds Availability 0210	Funds Availability 0210.PDF	PDF
Funds Availability 0211	Funds Availability 0211.PDF	PDF
Funds Availability 0212	Funds Availability 0212.PDF	PDF
Funds Availability 0213	Funds Availability 0213.PDF	PDF
Funds Availability 0214	Funds Availability 0214.PDF	PDF
Funds Availability 0301	Funds Availability 0301.PDF	PDF
Funds Availability 0302	Funds Availability 0302.PDF	PDF
Funds Availability 0303	Funds Availability 0303.PDF	PDF

Item	File name	Format
Funds Availability 0304	Funds Availability 0304.PDF	PDF
Funds Availability 0305	Funds Availability 0305.PDF	PDF
Funds Availability 0306	Funds Availability 0306.PDF	PDF
Payment schedules: published in Payment Schedules.XLS		
Payments and Confirmations	Payments and Confirmations	Worksheet
Receivable management reports: published in Receivable Management.XLS		
Receivable aging		
Receivable Aging Cycle 06	Cycle 06 Aging	Worksheet
Receivable Aging Cycle 07	Cycle 07 Aging	Worksheet
Receivable Aging Cycle 08	Cycle 08 Aging	Worksheet
Receivable Aging Cycle 09	Cycle 09 Aging	Worksheet
Customer account statements		
Customer Accounts Cycle 04	Cycle 04 Cust Acct	Worksheet
Customer Accounts Cycle 05	Cycle 05 Cust Acct	Worksheet
Customer Accounts Cycle 06	Cycle 06 Cust Acct	Worksheet
Customer Accounts Cycle 06Q	Cycle 06Q Cust Acct	Worksheet
Customer Accounts Cycle 12FYTD	Cycle 12FYTD Cust Acct	Worksheet
Customer Accounts Cycle 20ITD	Cycle 20ITD Cust Acct	Worksheet
Bills		
Bills Cycle 04	Cycle 04 Bill	Worksheet
Bills Cycle 05	Cycle 05 Bill	Worksheet
Bills Cycle 06	Cycle 06 Bill	Worksheet
Bills Cycle 07	Cycle 07 Bill	Worksheet
Bills Cycle 08	Cycle 08 Bill	Worksheet
Bills Cycle 09	Cycle 09 Bill	Worksheet
Dunning letters		
Dunning Cycle 04	Cycle 04 Dunning	Worksheet
Dunning Cycle 05	Cycle 05 Dunning	Worksheet
Dunning Cycle 06	Cycle 06 Dunning	Worksheet
Delinquent Debt	Delq Debt	Worksheet
Treasury Report on Receivables	TROR	Worksheet
IPAC and 1081 transaction files: published in IPAC.ZIP		
IPAC Upload	IPAC Upload.XLS	Worksheet
IPAC Upload Text File	IPAC Upload.TXT	Document
SF1081Data	SF1081Data.XLS	Worksheet

Table F-1. Published Test Materials (Continued)

Item	File name	Format
Consolidated financial statements: published in Financial Statements.ZIP		
Balance Sheet 0203	Balance Sheet 0203.PDF	PDF
Statement of Net Costs 0203 (Dept Level)	Statement of Net Costs 0203 Dept.PDF	PDF
Statement of Net Costs 0203 (Bureau Level)	Statement of Net Costs 0203 Bureau.PDF	PDF
Statement of Budgetary Resources 0203	Statement of Budgetary Resources 0203.PDF	PDF
Balance Sheet 0213	Balance Sheet 0213.PDF	PDF
Statement of Net Costs 0213 (Dept Level)	Statement of Net Costs 0213 Dept.PDF	PDF
Statement of Net Costs 0213 (Bureau Level)	Statement of Net Costs 0213 Bureau.PDF	PDF
Statement of Budgetary Resources 0213	Statement of Budgetary Resources 0213.PDF	PDF
Statement of Financing 0213	Statement of Financing 0213.PDF	PDF
Statement of Changes in Net Position 0212	Statement of Changes in Net Position 0212.PDF	PDF
Balance Sheet 0303	Balance Sheet 0303.PDF	PDF
Statement of Net Costs 0303 (Dept Level)	Statement of Net Costs 0303 Dept.PDF	PDF
Statement of Net Costs 0303 (Bureau Level)	Statement of Net Costs 0303 Bureau.PDF	PDF
Statement of Budgetary Resources 0303	Statement of Budgetary Resources 0303.PDF	PDF
Other external reports: published in Other External Reports.ZIP		
SF-133 0206	SF-133 0206.PDF	PDF
SF-133 0213	SF-133 0213.PDF	PDF
FMS-224 0205	FMS-224 0205.PDF	PDF
FMS-224 Supporting Detail 0205	FMS-224 Supporting Detail 0205.PDF	PDF
FMS-224 0304	FMS-224 0304.PDF	PDF
FMS-224 Supporting Detail 0304	FMS-224 Supporting Detail 0304.PDF	PDF
SF 132	SF 132.XLS	Workbook
Internal Reports	Internal Reports.XLS	Workbook
Operating Plan	Operating Plan	Worksheet
Closed Commitments	Closed Commitments	Worksheet
Closed Obligations	Closed Obligations	Worksheet
Carlton Corp Query	Carlton Corp Query	Worksheet
IRS 1099	IRS 1099.XLS	Workbook

Table F-1. Published Test Materials (Continued)

Item	File name	Format
FACTS bulk files: published in FACTS Bulk.ZIP files		
FACTS I Bulk File 0213	FACTS I Bulk File 0213.TXT	Text
FACTS II Bulk File 0203	FACTS II Bulk File 0203.TXT	Text
FACTS II Bulk File 0213	FACTS II Bulk File 0213.TXT	Text
TAFS Summary Report 0203	TAFS Summary Report 0203.PDF	PDF
FACTS adjusted trial balance: published in FACTS ATB.ZIP		
FACTS I ATB Detail 0213	FACTS I ATB Detail 0213.PDF	PDF
FACTS II ATB Summary 0213	FACTS II ATB Summary 0213.PDF	PDF
Cost management: published in Cost Management.XLS		
Income Statement 13100	Income Statement 13100	Worksheet
Income Statement 13210	Income Statement 13210	Worksheet
Income Statement 13223	Income Statement 13223	Worksheet
Income Statement PA01	Income Statement PA01	Worksheet
Income Statement PA01 FS01	Income Statement PA01 FS01	Worksheet
Fee Justification PA01	Fee Justification PA01	Worksheet
Income Statement FS01 by Period	Income Statement FS01 by Period	Worksheet
Income Statement A1 A2 I	Income Statement A1 A2 I	Worksheet
Income Statement A1 A2 II	Income Statement A1 A2 II	Worksheet

Appendix G
Abbreviations

ALC	agency location code
API	application program interface
BOC	budget object code
CATT	computer-aided test tool
FACTS	Federal Agencies' Centralized Trial-Balance System
FMS	financial management system
GL	general ledger
GOALS	Government On-Line Accounting Links System
GPRA	Government Performance and Results Act
IPAC	Intragovernmental Payment and Collection
ITSA	Information Technology Services Agency
JFMIP	Joint Financial Management Improvement Program
OMB	Office of Management and Budget
OPAC	Online Payment and Collection
U.S. SGL	U.S. Standard General Ledger

Appendix H
Index of Standard Test Outputs

Table H-1 lists standard expected outputs, organized by type and work paper sub-directory. This table also shows the expected name and file format of each item.

When naming outputs, the indicated XXX would be replaced with the first three characters to identify the vendor being tested.

Table H -1. Test Outputs by Working Paper Sub-directory

Item	File name	Format
Crosswalks		
TEVR to Step	XXX TEVR to Step.XLS	Workbook
Setup Data Changes	XXX Setup Data Changes.XLS	Workbook
Documents by Cycle	XXX Documents by Cycle	Workbook
Standard reports/Trial Balances		
Standard Trial Balance 0112	XXX Standard Trial Balance 0112.PDF	PDF
Standard Trial Balance 0201	XXX Standard Trial Balance 0201.PDF	PDF
Standard Trial Balance 0202	XXX Standard Trial Balance 0202.PDF	PDF
Standard Trial Balance 0203	XXX Standard Trial Balance 0203.PDF	PDF
Standard Trial Balance 0204	XXX Standard Trial Balance 0204.PDF	PDF
Standard Trial Balance 0205	XXX Standard Trial Balance 0205.PDF	PDF
Standard Trial Balance 0206	XXX Standard Trial Balance 0206.PDF	PDF
Standard Trial Balance 0207	XXX Standard Trial Balance 0207.PDF	PDF
Standard Trial Balance 0208	XXX Standard Trial Balance 0208.PDF	PDF
Standard Trial Balance 0209	XXX Standard Trial Balance 0209.PDF	PDF
Standard Trial Balance 02091	XXX Standard Trial Balance 02091.PDF	PDF
Standard Trial Balance 0210	XXX Standard Trial Balance 0210.PDF	PDF
Standard Trial Balance 0211	XXX Standard Trial Balance 0211.PDF	PDF
Standard Trial Balance 0212	XXX Standard Trial Balance 0212.PDF	PDF
Standard Trial Balance 0213	XXX Standard Trial Balance 0213.PDF	PDF
Standard Trial Balance 0214	XXX Standard Trial Balance 0214.PDF	PDF
Standard Trial Balance 0301	XXX Standard Trial Balance 0301.PDF	PDF
Standard Trial Balance 0302	XXX Standard Trial Balance 0302.PDF	PDF
Standard Trial Balance 0303	XXX Standard Trial Balance 0303.PDF	PDF
Standard Trial Balance 0304	XXX Standard Trial Balance 0304.PDF	PDF
Standard Trial Balance 0305	XXX Standard Trial Balance 0305.PDF	PDF

Table H -1. Test Outputs by Working Paper Sub-directory (Continued)

Item	File name	Format
Standard Trial Balance 0306	XXX Standard Trial Balance 0306.PDF	PDF
FACTS I Trial Balance 0112	XXX FACTS I Trial Balance 0112.PDF	PDF
FACTS I Trial Balance 0201	XXX FACTS I Trial Balance 0201.PDF	PDF
FACTS I Trial Balance 0202	XXX FACTS I Trial Balance 0202.PDF	PDF
FACTS I Trial Balance 0203	XXX FACTS I Trial Balance 0203.PDF	PDF
FACTS I Trial Balance 0204	XXX FACTS I Trial Balance 0204.PDF	PDF
FACTS I Trial Balance 0205	XXX FACTS I Trial Balance 0205.PDF	PDF
FACTS I Trial Balance 0206	XXX FACTS I Trial Balance 0206.PDF	PDF
FACTS I Trial Balance 0207	XXX FACTS I Trial Balance 0207.PDF	PDF
FACTS I Trial Balance 0208	XXX FACTS I Trial Balance 0208.PDF	PDF
FACTS I Trial Balance 0209	XXX FACTS I Trial Balance 0209.PDF	PDF
FACTS I Trial Balance 0209.1	XXX FACTS I Trial Balance 02091.PDF	PDF
FACTS I Trial Balance 0210	XXX FACTS I Trial Balance 0210.PDF	PDF
FACTS I Trial Balance 0211	XXX FACTS I Trial Balance 0211.PDF	PDF
FACTS I Trial Balance 0212	XXX FACTS I Trial Balance 0212.PDF	PDF
FACTS I Trial Balance 0213	XXX FACTS I Trial Balance 0213.PDF	PDF
FACTS I Trial Balance 0214	XXX FACTS I Trial Balance 0214.PDF	PDF
FACTS I Trial Balance 0301	XXX FACTS I Trial Balance 0301.PDF	PDF
FACTS I Trial Balance 0302	XXX FACTS I Trial Balance 0302.PDF	PDF
FACTS I Trial Balance 0303	XXX FACTS I Trial Balance 0303.PDF	PDF
FACTS I Trial Balance 0304	XXX FACTS I Trial Balance 0304.PDF	PDF
FACTS I Trial Balance 0305	XXX FACTS I Trial Balance 0305.PDF	PDF
FACTS I Trial Balance 0306	XXX FACTS I Trial Balance 0306.PDF	PDF
FACTS II Trial Balance 0112	XXX FACTS II Trial Balance 0112.PDF	PDF
FACTS II Trial Balance 0201	XXX FACTS II Trial Balance 0201.PDF	PDF
FACTS II Trial Balance 0202	XXX FACTS II Trial Balance 0202.PDF	PDF
FACTS II Trial Balance 0203	XXX FACTS II Trial Balance 0203.PDF	PDF
FACTS II Trial Balance 0204	XXX FACTS II Trial Balance 0204.PDF	PDF
FACTS II Trial Balance 0205	XXX FACTS II Trial Balance 0205.PDF	PDF
FACTS II Trial Balance 0206	XXX FACTS II Trial Balance 0206.PDF	PDF
FACTS II Trial Balance 0207	XXX FACTS II Trial Balance 0207.PDF	PDF
FACTS II Trial Balance 0208	XXX FACTS II Trial Balance 0208.PDF	PDF
FACTS II Trial Balance 0209	XXX FACTS II Trial Balance 0209.PDF	PDF
FACTS II Trial Balance 0209.1	XXX FACTS II Trial Balance 02091.PDF	PDF
FACTS II Trial Balance 0210	XXX FACTS II Trial Balance 0210.PDF	PDF
FACTS II Trial Balance 0211	XXX FACTS II Trial Balance 0211.PDF	PDF
FACTS II Trial Balance 0212	XXX FACTS II Trial Balance 0212.PDF	PDF
FACTS II Trial Balance 0213	XXX FACTS II Trial Balance 0213.PDF	PDF

Table H -1. Test Outputs by Working Paper Sub-directory (Continued)

Item	File name	Format
FACTS II Trial Balance 0214	XXX FACTS II Trial Balance 0214.PDF	PDF
FACTS II Trial Balance 0301	XXX FACTS II Trial Balance 0301.PDF	PDF
FACTS II Trial Balance 0302	XXX FACTS II Trial Balance 0302.PDF	PDF
FACTS II Trial Balance 0303	XXX FACTS II Trial Balance 0303.PDF	PDF
FACTS II Trial Balance 0304	XXX FACTS II Trial Balance 0304.PDF	PDF
FACTS II Trial Balance 0305	XXX FACTS II Trial Balance 0305.PDF	PDF
FACTS II Trial Balance 0306	XXX FACTS II Trial Balance 0306.PDF	PDF
Standard reports/Transaction Registers		
Transaction Register 0112	XXX Transaction Register 0112.PDF	PDF
Transaction Register 0201	XXX Transaction Register 0201.PDF	PDF
Transaction Register 0202	XXX Transaction Register 0202.PDF	PDF
Transaction Register 0203	XXX Transaction Register 0203.PDF	PDF
Transaction Register 0204	XXX Transaction Register 0204.PDF	PDF
Transaction Register 0205	XXX Transaction Register 0205.PDF	PDF
Transaction Register 0206	XXX Transaction Register 0206.PDF	PDF
Transaction Register 0207	XXX Transaction Register 0207.PDF	PDF
Transaction Register 0208	XXX Transaction Register 0208.PDF	PDF
Transaction Register 0209	XXX Transaction Register 0209.PDF	PDF
Transaction Register 0209.1	XXX Transaction Register 02091.PDF	PDF
Transaction Register 0210	XXX Transaction Register 0210.PDF	PDF
Transaction Register 0211	XXX Transaction Register 0211.PDF	PDF
Transaction Register 0212	XXX Transaction Register 0212.PDF	PDF
Transaction Register 0213	XXX Transaction Register 0213.PDF	PDF
Transaction Register 0214	XXX Transaction Register 0214.PDF	PDF
Transaction Register 0301	XXX Transaction Register 0301.PDF	PDF
Transaction Register 0302	XXX Transaction Register 0302.PDF	PDF
Transaction Register 0303	XXX Transaction Register 0303.PDF	PDF
Transaction Register 0304	XXX Transaction Register 0304.PDF	PDF
Transaction Register 0305	XXX Transaction Register 0305.PDF	PDF
Transaction Register 0306	XXX Transaction Register 0306.PDF	PDF
Standard reports/Funds Availability		
Funds Availability 0112	XXX Funds Availability 0112.PDF	PDF
Funds Availability 0201	XXX Funds Availability 0201.PDF	PDF
Funds Availability 0202	XXX Funds Availability 0202.PDF	PDF
Funds Availability 0203	XXX Funds Availability 0203.PDF	PDF
Funds Availability 0204	XXX Funds Availability 0204.PDF	PDF
Funds Availability 0205	XXX Funds Availability 0205.PDF	PDF
Funds Availability 0206	XXX Funds Availability 0206.PDF	PDF

Table H -1. Test Outputs by Working Paper Sub-directory (Continued)

Item	File name	Format
Funds Availability 0207	XXX Funds Availability 0207.PDF	PDF
Funds Availability 0208	XXX Funds Availability 0208.PDF	PDF
Funds Availability 0209	XXX Funds Availability 0209.PDF	PDF
Funds Availability 0209.1	XXX Funds Availability 02091.PDF	PDF
Funds Availability 0210	XXX Funds Availability 0210.PDF	PDF
Funds Availability 0211	XXX Funds Availability 0211.PDF	PDF
Funds Availability 0212	XXX Funds Availability 0212.PDF	PDF
Funds Availability 0213	XXX Funds Availability 0213.PDF	PDF
Funds Availability 0214	XXX Funds Availability 0214.PDF	PDF
Funds Availability 0301	XXX Funds Availability 0301.PDF	PDF
Funds Availability 0302	XXX Funds Availability 0302.PDF	PDF
Funds Availability 0303	XXX Funds Availability 0303.PDF	PDF
Funds Availability 0304	XXX Funds Availability 0304.PDF	PDF
Funds Availability 0305	XXX Funds Availability 0305.PDF	PDF
Funds Availability 0306	XXX Funds Availability 0306.PDF	PDF
Payment schedules		
Cycle 05 Bulk Check Schedule	XXX Cycle 05 Bulk Check.TXt	Text
Cycle 05 Bulk CCD Schedule	XXX Cycle 05 Bulk CCD.TXT	Text
Cycle 05 Bulk PPD Schedule	XXX Cycle 05 Bulk PPD.TXT	Test
Cycle 06 ECS Check Schedule	XXX Cycle 06 ECS Check.TXT	Text
Cycle 06 ECS CCD Schedule	XXX Cycle 06 ECS CCD.TXT	Text
Cycle 06 Bulk Check Schedule	XXX Cycle 06 Bulk Check.TXT	Text
Cycle 08 Bulk CTX Schedule	XXX Cycle 08 Bulk CTX.TXT	Text
Cycle 18 ECS Check Schedule	XXX Cycle 18 ECS Check.TXT	Text
Cycle 18 ECS CCD Schedule	XXX Cycle 18 ECS CCD.TXT	Text
Cycle 18 ECS PPD Schedule	XXX Cycle 18 ECS PPD.TXT	Text
Cycle 18 ECS Check2 Schedule	XXX Cycle 18 ECS Check2.TXT	Text
Cycle 18 ECS CCD2 Schedule	XXX Cycle 18 ECS CCD2.TXT	Text
Cycle 18 ECS PPD2 Schedule	XXX Cycle 18 ECS PPD2.TXT	Text
Cycle 19 ECS Check Schedule	XXX Cycle 19 ECS Check.TXT	Text
Receivables Management		
Receivable aging		
Receivable Aging Cycle 06	XXX Cycle 06 Aging.PDF	PDF
Receivable Aging Cycle 07	XXX Cycle 07 Aging.PDF	PDF
Receivable Aging Cycle 08	XXX Cycle 08 Aging.PDF	PDF
Receivable Aging Cycle 09	XXX Cycle 09 Aging.PDF	PDF
Customer account statements		

Table H -1. Test Outputs by Working Paper Sub-directory (Continued)

Item	File name	Format
Customer Accounts Cycle 04	XXX Cycle 04 Cust Acct.PDF	PDF
Customer Accounts Cycle 05	XXX Cycle 05 Cust Acct.PDF	PDF
Customer Accounts Cycle 06	XXX Cycle 06 Cust Acct.PDF	PDF
Customer Accounts Cycle 06Q	XXX Cycle 06Q Cust Acct.PDF	PDF
Customer Accounts Cycle 12FYTD	XXX Cycle 12FYTD Cust Acct.PDF	PDF
Customer Accounts Cycle 20ITD	XXX Cycle 20ITD Cust Acct.PDF	PDF
Bills		
Bills Cycle 04	XXX Cycle 04 Bills.PDF	PDF
Bills Cycle 05	XXX Cycle 05 Bills.PDF	PDF
Bills Cycle 06	XXX Cycle 06 Bilsl.PDF	PDF
Bills Cycle 07	XXX Cycle 07 Bills.PDF	PDF
Bills Cycle 08	XXX Cycle 08 Bills.PDF	PDF
Bills Cycle 09	XXX Cycle 09 Bills.PDF	PDF
Dunning letters		
Dunning Cycle 04	XXX Cycle 04 Dunning.PDF	PDF
Dunning Cycle 05	XXX Cycle 05 Dunning.PDF	PDF
Dunning Cycle 06	XXX Cycle 06 Dunning.PDF	PDF
Delinquent Debt	XXX Delq Debt.PDF	PDF
Treasury Report on Receivables	XXX TROR.PDF	PDF
IPAC		
IPAC Upload	XXX IPAC Upload.TXT	Text
SF1081Data	XXX SF1081Data.TXT	Text
Financial Statements		
Balance Sheet 0203	XXX Balance Sheet 0203.PDF	PDF
Statement of Net Costs 0203 (Dept Level)	XXX Statement of Net Costs 0203 Dept.PDF	PDF
Statement of Net Costs 0203 (Bureau Level)	XXX Statement of Net Costs 0203 Bureau.PDF	PDF
Statement of Budgetary Resources 0203	XXX Statement of Budgetary Resources 0203.PDF	PDF
Balance Sheet 0213	XXX Balance Sheet 0213.PDF	PDF
Statement of Net Costs 0213 (Dept Level)	XXX Statement of Net Costs 0213 Dept.PDF	PDF
Statement of Net Costs 0213 (Bureau Level)	XXX Statement of Net Costs 0213 Bureau.PDF	PDF
Statement of Budgetary Resources 0213	XXX Statement of Budgetary Resources 0213.PDF	PDF
Statement of Financing 0213	XXX Statement of Financing 0213.PDF	PDF

Table H -1. Test Outputs by Working Paper Sub-directory (Continued)

Item	File name	Format
Statement of Changes in Net Position 0212	XXX Statement of Changes in Net Position 0212.PDF	PDF
Balance Sheet 0303	XXX Balance Sheet 0303.PDF	PDF
Statement of Net Costs 0303 (Dept Level)	XXX Statement of Net Costs 0303 Dept.PDF	PDF
Statement of Net Costs 0303 (Bureau Level)	XXX Statement of Net Costs 0303 Bureau.PDF	PDF
Statement of Budgetary Resources 0303	XXX Statement of Budgetary Resources 0303.PDF	PDF
Other external reports		
SF-133 0206	XXX SF-133 0206.PDF	PDF
SF-133 0213	XXX SF-133 0213.PDF	PDF
FMS-224 0205	XXX FMS-224 0205.PDF	PDF
FMS-224 Supporting Detail 0205	XXX FMS-224 Supporting Detail 0205.PDF	PDF
FMS-224 0304	XXX FMS-224 0304.PDF	PDF
FMS-224 Supporting Detail 0304	XXX FMS-224 Supporting Detail 0304.PDF	PDF
SF 132	XXX SF 132.PDF	PDF
Internal Reports		
Operating Plan	XXX Operating Plan.PDF	PDF
Closed Commitments	XXX Closed Commitments.PDF	PDF
Closed Obligations	XXX Closed Obligations.PDF	PDF
Carlton Corp Query	XXX Carlton Corp Query.PDF	PDF
IRS 1099	XXX IRS 1099.PDF	PDF
FACTS		
FACTS I Bulk File 0213	XXX FACTS I Bulk File 0213.TXT	Text
FACTS II Bulk File 0203	XXX FACTS II Bulk File 0203.TXT	Text
FACTS II Bulk File 0213	XXX FACTS II Bulk File 0213.TXT	Text
TAFS Summary Report	XXX TAFS Summary Report.PDF	PDF
FACTS I ATB Detail 0213	XXX FACTS I ATB Detail 0213.PDF	PDF
FACTS II ATB Summary 0213	XXX FACTS II ATB Summary 0213.PDF	PDF
Cost management		
Income Statement 13100	XXX Income Statement 13100.PDF	PDF
Income Statement 13210	XXX Income Statement 13210.PDF	PDF
Income Statement 13223	XXX Income Statement 13223.PDF	PDF
Income Statement PA01	XXX Income Statement PA01.PDF	PDF
Income Statement PA01 FS01	XXX Income Statement PA01 FS01.PDF	PDF

Table H -1. Test Outputs by Working Paper Sub-directory (Continued)

Item	File name	Format
Fee Justification PA01	XXX Fee Justification PA01.PDF	PDF
Income Statement FS01 by Period	XXX Income Statement FS01 by Period.PDF	PDF
Income Statement A1 A2 I	XXX Income Statement A1 A2 I.PDF	PDF
Income Statement A1 A2 II	XXX Income Statement A1 A2 II.PDF	PDF
Validation Spreadsheets		
Cycle 0 Validation Spreadsheets	XXX Cycle 0 Validation.XLS	workbook
Standard Trial Balance	Trial Bal	worksheet
FACTS I Trial Balance	FACTS I	worksheet
FACTS II Trial Balance	FACTS II	worksheet
Document Status	Docs	worksheet
Transaction Register	Trans	worksheet
Funds Availability	Funds	worksheet
Cycle 1 Validation Spreadsheets	XXX Cycle 1 Validation.XLS	workbook
Cycle 2 Validation Spreadsheets	XXX Cycle 2 Validation.XLS	workbook
Cycle 3 Validation Spreadsheets	XXX Cycle 3 Validation.XLS	workbook
Cycle 4 Validation Spreadsheets	XXX Cycle 4 Validation.XLS	workbook
Cycle 5 Validation Spreadsheets	XXX Cycle 5 Validation.XLS	workbook
Cycle 6 Validation Spreadsheets	XXX Cycle 6 Validation.XLS	workbook
Cycle 7 Validation Spreadsheets	XXX Cycle 7 Validation.XLS	workbook
Cycle 8 Validation Spreadsheets	XXX Cycle 8 Validation.XLS	workbook
Cycle 9 Validation Spreadsheets	XXX Cycle 9 Validation.XLS	workbook
Cycle 9.1 Validation Spreadsheets	XXX Cycle 9.1 Validation.XLS	workbook
Cycle 10 Validation Spreadsheets	XXX Cycle 10 Validation.XLS	workbook
Cycle 11 Validation Spreadsheets	XXX Cycle 11 Validation.XLS	workbook
Cycle 12 Validation Spreadsheets	XXX Cycle 12 Validation.XLS	workbook
Cycle 13 Validation Spreadsheets	XXX Cycle 13 Validation.XLS	workbook
Cycle 14 Validation Spreadsheets	XXX Cycle 14 Validation.XLS	workbook
Cycle 15 Validation Spreadsheets	XXX Cycle 15 Validation.XLS	workbook
Cycle 16 Validation Spreadsheets	XXX Cycle 16 Validation.XLS	workbook
Cycle 17 Validation Spreadsheets	XXX Cycle 17 Validation.XLS	workbook
Cycle 18 Validation Spreadsheets	XXX Cycle 18 Validation.XLS	workbook
Cycle 19 Validation Spreadsheets	XXX Cycle 19 Validation.XLS	workbook
Cycle 20 Validation Spreadsheets	XXX Cycle 20 Validation.XLS	workbook
Cycle 21 Validation Spreadsheets	XXX Cycle 21 Validation.XLS	workbook
Queries		
Screen Images	XXX "Test Step" Image.DOC	Word
Query Results	XXX "Test Step" Query.DOC	Word

During testing, the vendor will be required by scripted instruction and by tester direction to produce screen images or to run special queries. These results need to go into the working paper/queries subdirectory.

Queries that result in a report should be named logically using the test step as a partial identifier.

Screen images can be captured using the Windows CTL Print Scrn function and copied into a Word document (CTL V). Images should be formatted one per page and identified using a test description and the test step it was generated for. See the example on the following page.

SV1.1—This image is an example print screen image. It was taken using the Windows print screen function and copied back into this document using Windows paste function (CTL V).